



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Gary Macari
DOCKET NO.: 12-02354.001-R-1
PARCEL NO.: 14-21-103-006

The parties of record before the Property Tax Appeal Board are Gary Macari, the appellant, and the McHenry County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **McHenry** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$20,664
IMPR.: \$66,963
TOTAL: \$87,627

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the McHenry County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) disputing the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story dwelling of frame construction with 2,472 square feet of living area. The dwelling was constructed in 1986. Features of the home include a partial basement, central air conditioning, one fireplace, a two-car garage, an open frame porch, an enclosed frame porch and a wooden deck. The property is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales described as being improved with two-story dwellings ranging in size from 2,646 to 3,049 square feet of living area. The dwellings ranged in age from 16 to 35 years old and had similar features as the subject property. The comparables sold from July 2010 to May 2012 for prices ranging from \$245,000 to \$270,000 or from \$80.35 to \$94.48 per square foot of living area, including land. The appellant requested the subject's improvement assessment be reduced to \$80,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,627. The subject's assessment reflects a market value of \$262,828 or \$106.32 per square foot of living area, land included, when using the 2012 three year average median level of assessment for McHenry County of 33.34% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information provided by the Nunda Township Assessor which included a grid analysis of the appellant's comparables #1 and #3 as well as four additional comparable sales. The four additional comparables were improved with two-story dwellings of frame or frame and brick construction that ranged in size from 2,480 to 2,748 square feet of living area and were constructed from 1970 to 1987. Two of the comparables were located in the same subdivision as the subject property. Each comparable had a partial basement with three having finished living area. Three comparables had central air conditioning, each comparable had one fireplace and each comparable had a two-car garage. One comparable had a swimming pool. The comparables sold from April 2011 to June 2012 for prices ranging from \$272,500 to \$320,000 or from \$99.16 to \$125.00 per square foot of living area, including land. In the analysis the assessor made adjustments to the comparable sales for time and for differences from the subject dwelling in features to arrive at adjusted prices for all six comparables ranging from \$232,240 to \$313,936. Based on this evidence, the board of review requested confirmation of the assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the

property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains information on seven comparables submitted by the parties. The Board gave little weight to appellant's comparable sale #2 as this property sold in July 2010, not proximate in time to the assessment date at issue. The six remaining comparables submitted by the parties had varying degrees of similarity to the subject property. These properties sold from April 2011 to June 2012 for prices ranging from \$245,000 to \$320,000 or from \$80.35 to \$125.00 per square foot of living area, including land. Two of the comparables were located in the subject's subdivision and sold for prices of \$272,500 and \$310,000 or for \$99.16 and \$125.00 per square foot of living area including land. The subject's assessment reflects a market value of \$262,828 or \$106.32 per square foot of living area, including land, which is within the range established by the best comparable sales and well supported by the two comparables located in the subject's subdivision. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



Member



Member



Acting Member



Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 20, 2015



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.