



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

APPELLANT: Paul Pyrchla
DOCKET NO.: 12-03247.001-R-1
PARCEL NO.: 19-35-128-012

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

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$14,486
IMPR.: \$44,204
TOTAL: \$58,690

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) challenging 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 consists of a two-story dwelling of frame construction along with brick trim which contains 1,982 square feet of living area. The dwelling was constructed in 1987 making the dwelling 25 years old as of the assessment date at issue. Features of the home include a partial basement with

finished area, central air conditioning and a two-car garage.¹ The property has a .237-acre site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .7 of a mile from the subject property. The comparables consist of two-story frame dwellings that were built between 1987 and 1997. The homes range in size from 1,584 to 2,145 square feet of living area. Each comparable has a partial basement, two of which have finished area. The homes have central air conditioning and a two-car garage. The appellant did not report fireplaces for any of the dwellings. These properties sold between December 2010 and August 2012 for prices ranging from \$173,000 to \$198,000 or from \$89.04 to \$114.78 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$50,795 which would reflect a market value of approximately \$152,385 or \$76.88 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,327. The subject's assessment reflects a market value of \$203,832 or \$102.84 per square foot of living area, land included, when using the 2012 three year average median level of assessment for McHenry County of 32.54% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a grid analysis that included the appellant's four comparable properties and set forth three comparables identified as "Assessor Comparables" #1, #2 and #3. Three of the appellants comparable properties reported have fireplaces.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same subdivision as the subject property. The comparables consist of two-story dwellings of frame construction with brick trim. The homes are from 17 to 27 years old and

¹ The assessing officials report the subject has a fireplace whereas the appellant reports the subject does not have a fireplace. This factual dispute cannot be resolved on this record, but the Board finds this one dispute does not prevent a determination of the correct assessment of the subject property.

range in size from 1,725 to 2,145 square feet of living area. Each home has a basement, one of which has finished area, central air conditioning, a fireplace and a garage of either 420 or 650 square feet of building area. These properties sold in June 2011 or March 2012 for prices ranging from \$158,000 to \$210,925 or from \$76.92 to \$105.57 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 as this sale occurred in December 2010 which is more remote in time to the assessment date at issue of January 1, 2012. The Board has also given reduced weight to appellant's comparable #2 and board of review comparable #1 as these dwellings were each newer in age than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sales #2 and #3. These four most similar comparables sold between June 2011 and August 2012 for prices ranging from \$158,000 to \$191,000 or from \$76.92 to \$105.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$203,832 or \$102.84 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis, but does not appear to be justified when giving due consideration to the subject's dwelling size and/or features along with the overall sales prices of the most similar comparables. Based on this evidence the Board finds a reduction in the subject's assessment is 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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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

A. Proctor

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.