



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

APPELLANT: Steven Beyer
DOCKET NO.: 12-03582.001-R-1
PARCEL NO.: 20-17-326-023

The parties of record before the Property Tax Appeal Board are Steven Beyer, 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: \$25,643
IMPR.: \$66,848
TOTAL: \$92,491

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 with 3,244 square feet of above-grade living area. The dwelling was constructed in 1998. Features of the home include a full finished basement,¹ central air conditioning, two

¹ The assessing officials included a copy of the subject's property record card which reflects a fully finished basement. The appellant asserted the basement is unfinished.

fireplaces and an attached 474 square foot garage. The property has an 18,917 square foot site and is located in Fox River Grove, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information in the Section V grid analysis of the Residential Appeal petition on three comparable sales located within .25 of a mile from the subject property. To support the descriptive details of the subject and the comparable properties, the appellant also submitted copies of property information sheets from the Algonquin Township Assessor's website and a brief discussing some of the characteristics of the comparables. Each of the suggested comparables have wooded lots with "beautiful homes all around" according to the appellant whereas the subject does not have a wood lot and has a neighboring, poorly maintained rental home nearby (photograph and map were provided). Within the brief, appellant also reported on two additional properties with sale amounts of \$67,541 and \$78,000. Each was described as a "beat up rental unit" either across the street or backing to the subject property. No date of sale, dwelling size, or other characteristics of these rental homes was provided in the appellant's submission. Based on the brief, the appellant is arguing for a lower assessment than the comparables presented in Section V because these neighboring properties further reduce the value of the subject.

Based on the on-line data, the appellant reported the comparables were two-story frame dwellings that were built in 1996 or 1999. The homes range in size from 2,699 to 3,285 square feet of above-grade living area. Each comparable has a basement, two of which are walkout-style and one of which is fully finished. The homes also have central air conditioning, a fireplace and a three-car garage. These comparables sold between June and November 2011 for prices ranging from \$215,000 to \$290,000 or from \$65.45 to \$102.40 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 \$92,491. The subject's assessment reflects a market value of \$284,238 or \$87.62 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 appellant's appeal, the township assessor prepared a grid analysis reiterating the appellant's three comparable sales. In the assessor's analysis, appellant's comparable #1 was reported as a dwelling of 2,935 square feet of above-grade living area. The assessing officials, however, provided no property record card or other documentation to support that assertion.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. The comparables were two-story frame and brick dwellings that were built in 1997 or 2000. The homes range in size from 2,805 to 3,256 square feet of above-grade living area. Each comparable has a finished basement, two of which are walkout-style, central air conditioning, one or two fireplaces and a garage ranging in size from 422 to 684 square feet of building area. These comparables sold between June 2011 and September 2012 for prices ranging from \$310,000 to \$400,000 or from \$95.21 to \$138.94 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparable sales with varying degrees of similarity to the subject property. The comparables sold between June 2011 and September 2012 for prices ranging from \$215,000 to \$400,000 or from \$65.44 to \$138.94 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$284,238 or \$87.62 per square foot of above-grade living area, including land, which is within the range established by all of comparable sales in this record and well-supported by appellant's comparables #1 and #2 which bracket the subject's estimated

market value based on its assessment and these dwellings also bracket the subject in age, size and several features. 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

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.