



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

APPELLANT: Matthew Stauner
DOCKET NO.: 12-03924.001-R-1
PARCEL NO.: 14-01-176-016

The parties of record before the Property Tax Appeal Board are Matthew Stauner, 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: \$8,883
IMPR.: \$31,158
TOTAL: \$40,041

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 is improved with a two-story dwelling of frame construction with 1,456 square feet of living area.¹ The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning and a two-

¹ The Board finds the best evidence of size to be the schematic diagram of the dwelling submitted by the board of review which included legible dimensions of the dwelling and garage.

car attached garage. The property has a 13,929 square foot site and is located in McHenry, Nunda Township, McHenry County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables improved with two-story dwellings that ranged in size from 1,715 to 2,384 square feet of living area. The dwellings were constructed from 1988 to 1995. Three comparables had a basement with some finished area, three comparables had central air conditioning, two comparables each had one fireplace and each comparable had a two-car or three-car garage. The comparables had sites ranging in size from 9,281 to 16,577 square feet of land area and were located from 1.74 to 4.27 miles from the subject property. The comparables sold from September 2011 to October 2012 for prices ranging from \$130,000 to \$154,000 or from \$54.53 to \$81.79 per square foot of living area, including land. The comparables had improvement assessments ranging from \$33,390 to \$49,716 or from \$18.97 to \$21.40 per square foot of living area. These properties had land assessments ranging from \$12,384 to \$13,779 or from \$.75 to \$1.48 per square foot of land area.

The appellant also submitted a written statement explaining that land was taken by the county to widen River Road. He contends that when the land is taken the well on the subject property will need to be moved closer to the septic system, which will be non-conforming. The appellant also asserted that when the land is taken the house will be too close to the road making it non-conforming. He argued this greatly affects the value of the subject property. The appellant explained the subject property is currently being rented for \$1,300 per month and using a gross rent multiplier of 100 would result in a market value of \$130,000. The appellant further argued that the changes in the road will also cause all ornamental shrubbery as well as some major trees to be removed, further decreasing the value of the property. The appellant was of the opinion that the subject property was worth no more than \$102,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,659. The subject's assessment reflects a market value of \$155,682 or \$106.92 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. The subject has a land assessment of \$8,883 or \$.64 per square foot of land area and an

improvement assessment of \$41,776 or \$28.69 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a statement and a grid analysis prepared by the Nunda Township Assessor including three of the comparables used by the appellant and four comparable sales identified by the township assessor. The four comparables selected by the township assessor were improved with two-story dwellings that ranged in size from 1,738 to 1,888 square feet of living area. The comparables were constructed from 1987 to 1999. Each comparable had a partial basement, central air conditioning and two-car garage. Two of the comparables each had one fireplace. The comparables sold from May 2011 to August 2012 for prices ranging from \$145,100 to \$200,000 or from \$83.49 to \$110.80 per square foot of living area, including land. The assessor made adjustments to the comparables for differences from the subject property based on figures from appraisal reports from various appraisers over the last few years. The adjusted prices ranged from \$147,124 to \$197,274.

The assessor further noted that the taxpayer asserted the value of the property had been diminished by road improvements; however, there have been no recent sales that support a market reduction.

Conclusion of Law

The appellant contends in part assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). After an analysis of the assessment data, the Board finds the appellant has met this burden and a reduction in the assessment is warranted.

The appellant provided four comparables that offered varying degrees of similarity to the subject property. These comparables had improvement assessments ranging from \$18.97 to \$21.40 per square foot of living area. The subject's improvement assessment of \$28.69 per square foot of living area

is above this range. These same comparables had land assessments ranging from \$.75 to \$1.48 per square foot of land area. The subject has a land assessment of \$.64 per square foot of land area, which is below the range established by the appellant's comparables. Although the board of review submitted information on four comparables it provided no assessment information relative to these properties to refute the appellant's assessment inequity argument. Based on this record the Board finds the evidence supports a reduction in the subject's improvement assessment but no reduction in the subject's land assessment is justified.

The appellant also argued 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, after considering the adjustment to the subject's assessment based on assessment inequity, a further reduction to the subject's assessment based on overvaluation is not warranted. The Board finds the subject's assessment after making the adjustment for assessment inequity reflects a market value of approximately \$123,051 or \$84.51 per square foot of living area, including land, when using the 2012 three year average median level of assessment for McHenry County of 32.54%, which is well supported by the comparable sales submitted by the parties.

The appellant also argued that the subject's market value was negatively impacted by road improvements but presented no market data to quantify the impact, if any, on the market value of the subject property.

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



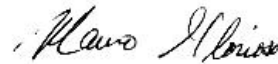
Member



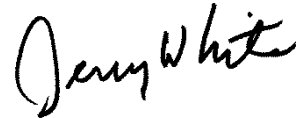
Member



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.