



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

APPELLANT: Terrence Orton
DOCKET NO.: 12-04365.001-R-1
PARCEL NO.: 19-04-202-007

The parties of record before the Property Tax Appeal Board are Terrence Orton, the appellant, by attorney Jerri K. Bush in Chicago, 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: \$14,692
IMPR.: \$65,633
TOTAL: \$80,325

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) contesting 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 one-story dwelling with 2,117 square feet of living area. The dwelling was constructed in 1949 and is approximately 63 years old. Features of the dwelling include a basement that is partially finished, central air conditioning, one fireplace, and an attached garage with 695 square feet of building area. The property is also improved with a detached garage with 1,760 square feet of ground floor area that was built in 2009. The property has a .883 acre site and is located in Crystal Lake, Algonquin 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 that were improved with one-story

dwellings that ranged in size from 1,950 to 2,136 square feet of living area. Two of the dwellings were reported to have been constructed in 1960 and 1976. The comparables sold from August 2011 to May 2012 for prices ranging from \$167,900 to \$202,000 or from \$85.66 to \$94.57 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$58,328.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,325. The subject's assessment reflects a market value of \$246,850 or \$116.60 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. On the "Board of Review Notes on Appeal" the board of review asserted that if it had considered the 1,760 square foot detached garage, the board of review decision would have been 20% higher. A copy of the board of review notice of final decision submitted by the appellant indicated the board of review had reduced the subject's assessment from \$96,244 to \$80,325.

In rebuttal the board of review submitted an aerial photograph and a zoning map noting the location of appellant's comparable #1 adjacent to commercial zoning and along Illinois Route 31, an arterial four-lane highway.

In support of its contention of the correct assessment the board of review submitted a grid analysis prepared by the township assessor using four comparable sales. The comparables were improved with one-story dwellings that ranged in size from 1,830 to 2,810 square feet of living area. The dwellings ranged in age from 23 to 60 years old. Three comparables had basements with one being partially finished. Each comparable had central air conditioning, three comparables had 1 or 1.5 fireplaces and each comparable had a garage ranging in size from 468 to 556 square feet of building area. The comparables sold from April 2011 to October 2011 for prices ranging from \$182,000 to \$265,000 or from \$71.10 to \$144.81 per square foot of living area, including land. Adjustments were made to the comparables for date of sale and differences from the subject to arrive at adjusted prices ranging from \$255,300 to \$353,000. Based on this analysis the assessor arrived at an indicated value for the subject property of \$293,900. The assessor stated on the sales comparison table that the 2012 board of review decision excluded the assessment for the detached garage.

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 Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables sold for prices ranging from \$71.10 to \$144.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$116.60 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The board of review indicated the assessment failed to include the detached 1,760 square foot garage; however, the record contains no evidence as to the assessment attributable to this building. The Board finds that the sales comparison table submitted by the board of review contained a positive adjustment to the comparables for the subject's larger garage area and then contained a second positive adjustment to the comparables of \$47,100 for the storage area of 1,139 in the detached garage. The Board finds these adjustments appear to be double counting the adjustment for this detached garage; therefore, the Board gives this additional adjustment for the detached garage little weight. Less weight was given the appellant's comparables due to the lack of descriptive data concerning the comparable sales which prevents the Board from conducting a meaningful comparative analysis of the comparables to the subject property. 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



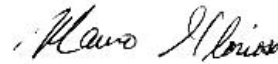
Member



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.