



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

APPELLANT: Andrew Kelly Resek
DOCKET NO.: 12-04378.001-R-1
PARCEL NO.: 18-13-204-009

The parties of record before the Property Tax Appeal Board are Andrew Kelly Resek, 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: \$14,230
IMPR.: \$57,430
TOTAL: \$71,660

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 part two-story and part one-story single family dwelling of frame construction with 2,256 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial basement, central air conditioning, one fireplace and a two-car attached garage with 469 square feet of building area. The property has a 9,960 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on September 10, 2010 for a price of \$141,000. The appellant identified the seller as Deutsche

Bank National Trust. The appellant submitted a copy of the Multiple Listing Service listing sheet disclosing the property was listed on the open market 83 days prior to the time it sold. The listing also indicated the property sold "as is" and was in pre-foreclosure.

In further support of the appeal the appellant submitted information on nine comparable sales. The information provided by the appellant disclosed that comparables #1 through #7 were improved with tri-level, split-level or 1.5-story styled dwellings. The dwellings ranged in size from 1,159 to 2,256 square feet of living area and were constructed from 1978 to 1989. The comparables sold from March 2011 to May 2012 for prices ranging from \$115,000 to \$217,500 or from \$65.88 to \$146.68 per square foot of living area land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$46,995.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$71,660. The subject's assessment reflects a market value of \$220,221 or \$97.62 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 rebuttal the board of review asserted that the comparable sales provided by the appellant were foreclosures, short sales or properties not appropriate for comparison due to vastly different physical features or location.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales described as being improved with two-story dwellings that ranged in size from 2,142 to 2,548 square feet of living area. The dwellings were constructed from 1979 to 2003. Each comparable has a basement with four being finished, central air conditioning, one fireplace and a 2-car or a 2.5-car garage. The sales occurred from October 2011 to June 2012 for prices ranging from \$199,000 to \$255,000 or from \$88.13 to \$111.06 per square foot of living area, including land. Board of review comparable sale #3 was also submitted by the appellant as comparable sale #9.

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 in the record to be the appellant's comparable sale #9 and the comparable sales submitted by the board of review. Appellant's comparable sale #9 was the same property as board of review sale #3. The comparables were relatively similar to the subject in location, style, features, size, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$199,000 to \$255,000 or from \$88.13 to \$111.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$220,221 or \$97.62 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the remaining comparables submitted by the appellant due differences from the subject in size and/or style. The Board gave little weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date at issue as the best sales found herein. Based on this record 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



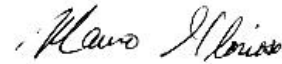
Member



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.