



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

APPELLANT: Clyde Blair
DOCKET NO.: 12-04651.001-R-1
PARCEL NO.: 15-18-457-007

The parties of record before the Property Tax Appeal Board are Clyde Blair, 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: \$ 3,958
IMPR.: \$ 11,583
TOTAL: \$ 15,541

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 one-story frame dwelling that contains 868 square feet of living area. The dwelling was built in 1931 with an effective age of 1971 due to renovations in 2010. Features include central air conditioning and a wood deck. The subject property has a .11 acre site. The subject property is located in Nunda Township, McHenry County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of market value. In support of this argument, the appellant completed section IV of the residential appeal petition

disclosing the subject property was purchased in February 2010 for \$35,000. The appellant submitted the settlement statement associated with the sale of the subject property.

In further support of the overvaluation claim, the appellant submitted four suggested comparable sales. The comparables had varying degrees of similarity when compared to the subject. They sold from August 2011 to June 2012 for prices ranging from \$12,000 to \$37,000 or from \$15.81 to \$37.04 per square foot of living area including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its 2009 sale price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$15,541 was disclosed. The subject's assessment reflects an estimated market value of \$47,760 or \$55.02 per square foot of living area including land when applying McHenry County's 2012 three-year average median level of assessment of 32.54%. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review submitted two letters from the township assessor and an analysis of six suggested comparable sales, four of which were presented by the appellant. Two of the appellant's comparables resold in December 2011 and August 2012 for prices of \$92,000 and \$78,500 or from \$92.09 and 4103.43 per square foot of living area including land, respectively. The letter indicates the subject property was renovated subsequent to its March 2010 sale.

The two additional comparables selected by the assessor that were submitted by the board of review had varying degrees of similarity when compared to the subject. They sold in September and December 2011 for prices of \$100,000 and \$111,000 or \$100.00 and \$109.47 per square foot of living area including land. The board of review/assessor applied adjustments to all six comparables for differences to the subject in land area, age, dwelling size and various features. No foundational evidence supporting the adjustment amounts was submitted.

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 appellants did not meet this burden of proof.

The Board gave less weight to the subject's 2010 sale price of \$35,000. The Board finds the sale occurred over one and one-half years prior to the subject's January 1, 2012 assessment. As a result, the Board finds the subject's sale is dated in relation to the assessment date at issue and not a reliable indicator of market value.

The parties submitted six suggested comparables sales for the Board's consideration. Considering the second sale prices for appellant's comparable #2 and #3, the comparables sold from September 2011 to August 2012 for prices ranging from \$24,000 to \$111,000 or from \$25.18 to \$109.47 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$47,760 or \$55.02 per square foot of living area including land, which is supported by the comparable sales contained in this record. Therefore, no 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



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.