



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

APPELLANT: Edward & Rochelle Donahue
DOCKET NO.: 13-01192.001-R-1
PARCEL NO.: 14-20-202-006

The parties of record before the Property Tax Appeal Board are Edward & Rochelle Donahue, the appellants, by attorney James F. Bishop in Crystal Lake, 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: \$34,238
IMPR.: \$127,461
TOTAL: \$161,699

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2013 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 and brick construction with 3,976 square feet of living area. The dwelling was constructed in 2002. Features of the home include a finished "English" style basement, central air conditioning, two fireplaces and a three-car garage. The property has a 49,223 square foot site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellants appeared before the Property Tax Appeal Board, through counsel, contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal, prepared by Charles Walsh, estimating the subject property had a market value of \$485,000 as of January 1, 2013. The appraiser used the sales comparison approach to value and selected three comparables located within .51 of a mile from the subject.

Under cross-examination, Walsh testified that he did an interior inspection of the subject, however he could not recall if the subject had an "English" style basement. Regarding the difference in the subject's garage size, as reported by the parties, Walsh testified that he requires 10 feet of bay entrance to be considered a one-car garage.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$184,438. The subject's assessment reflects a market value of \$553,203 or \$139.14 per square foot of living area, land included, when using the 2013 three year average median level of assessment for McHenry County of 33.34% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables were located from 3.5 to 4.5 miles from the subject.

The board of review's representative argued that a home next to the subject sold in July 2013 for \$785,000, but the board of review did not include this sale because it was after the applicable January 1, 2013 assessment date.

Conclusion of Law

The appellants contend 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants. The appellants' appraiser selected comparables located within approximately one-half of a mile from the subject and made reasonable adjustments in arriving at an estimate of value for the subject property of \$485,000 as of January 1, 2013. The subject's assessment reflects a market value of \$553,203, which is above the appraised value. The Board gave less weight to the board of review's comparables due to their locations being from 3.5 to 4.5 miles from the subject. The Board finds the subject property had a market value of \$485,000 as of the assessment date at issue. Since market value has been established the 2013 three year average median level of assessments for McHenry County of 33.34% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.

Ronald R. Cuit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

Member

J.R.

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: February 20, 2015

A. ...

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.