



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

APPELLANT: Guntis Kugis
DOCKET NO.: 13-02606.001-R-1
PARCEL NO.: 19-23-431-015

The parties of record before the Property Tax Appeal Board are Guntis Kugis, the appellant, 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: \$20,404
IMPR.: \$43,923
TOTAL: \$64,327

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 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 ranch-style dwelling of frame and brick exterior construction with 2,140 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full unfinished basement, central air conditioning, a double fireplace¹ and a 624 square foot garage. The property has a .554-acre site and is located in Algonquin, Algonquin Township, McHenry County.

¹ The assessing officials report two fireplaces for this feature defined on the property record card as one fireplace and one "additional fireplace hearth."

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales, one of which was located behind the subject and two of which were located 3 and 3.5-miles from the subject. The comparable parcels range in size from 15,000 square feet to 2.26-acres of land area which are improved with ranch-style dwellings of brick or frame and brick exterior construction. The comparable dwellings were built between 1963 and 1992 and range in size from 1,788 to 2,790 square feet of living area. Each comparable has a basement, two of which have finished areas and each comparable has central air conditioning and a garage ranging in size from 441 to 720 square feet of building area. Two of the comparables have one and two fireplaces, respectively. These properties sold between February 2010 and May 2012 for prices ranging from \$181,500 to \$259,000 or from \$92.83 to \$117.81 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$59,601 which would reflect a market value of approximately \$178,803 or \$83.55 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,327. The subject's assessment reflects a market value of \$192,942 or \$90.16 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 response to the appeal through the township assessor, the board of review submitted data on four comparable sales and argued that these comparables are located in close proximity to the subject with three subdivisions abutting one another and directly adjacent to the Fox River.

As set forth in the assessor's data, each of the board of review comparables has "river rights complete with private boat docking and launching facilities." (See Exhibit A, an aerial photograph depicting the location of the subject and these comparables) The assessor noted that the appellant's comparables were not addressed due to their location and "especially without subdivision river rights."

The township assessor's grid analysis provided information on four comparable sales located in close proximity to the subject as depicted in Exhibit A. The comparable parcels range in size from .278 to .707 of an acre and are improved with ranch-style frame or frame and brick dwellings that were built between 1973 and 1978. The homes range in size from 1,560 to 1,854 square feet of living area. Three of the comparables have walkout-style basements, two of which have finished area and each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 576 to 768 square feet of building area.

The properties sold between January 2011 and August 2012 for prices ranging from \$225,000 to \$300,000 or from \$137.00 to \$191.33 per square foot of living area, including land.

Based on this evidence and argument, 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 which are located distant from the subject in addition to the fact that comparable #2 sold in 2010, a date remote in time to the valuation date at issue of January 1, 2013. The Board has also given reduced weight to board of review comparable #1 which dwelling lacks a basement which is a feature of the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 along with board of review comparable sales #2, #3 and #4. These most similar comparables sold between January 2011 and August 2012 for prices ranging from \$181,500 to \$300,000 or from \$101.51 to \$191.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$192,942 or \$90.16 per square foot of living area, including land, which is within the range of the most similar comparable sales in terms of overall value and below the range established by the best comparable sales on a per-square-foot basis.

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.

Mario Alvares

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.