



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

APPELLANT: Mark & Alma Conti  
DOCKET NO.: 13-03143.001-R-1  
PARCEL NO.: 20-17-404-015

The parties of record before the Property Tax Appeal Board are Mark & Alma Conti, the appellants, 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:** \$12,576  
**IMPR.:** \$28,132  
**TOTAL:** \$40,708

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 1.5-story dwelling of frame construction with 2,035 square feet of living area. The dwelling was constructed in 1905 with an addition that was constructed in 1988. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a detached one-car garage. The property has a .425-acre site and is located in Fox River Grove, Algonquin Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales. The comparables were located up to 2.11-miles from the subject property. The parcels range in size from 12,652 to 57,064 square feet of land area and are improved with a two-story and three, 1.5-story Cape Cod-style dwellings

that were 63 to 100 years old. The comparables range in size from 1,265 to 1,940 square feet of living area and feature basements, two of which are finished. Two of the comparables have central air conditioning and three comparable have one or two fireplaces. Each dwelling has a garage ranging in size from 234 to 616 square feet of building area. The comparables sold between August 2012 and April 2013 for prices ranging from \$67,101 to \$126,500 or from \$34.59 to \$100.00 per square foot of living area, including land. Supporting documentation included Multiple Listing Service data sheets for the comparable properties along with several interior color photographs for each comparable.

Also as part of the appeal, the appellants included three pages of color photographs depicting the exterior and interior of the subject dwelling. Several of the photographs have handwritten descriptions. Several photographs are identified in this manner as depicting a non-standard bedroom located over a porch which lacks heat and air conditioning, has a non-standard interior entry door beneath a staircase and a depiction of non-standard ceiling heights within this bedroom. Another bedroom was described as having no closet.

Based on this evidence and argument, the appellants requested a total assessment of \$36,179 which would reflect a market value of approximately \$108,537 or \$53.34 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 \$54,410. The subject's assessment reflects a market value of \$163,197 or \$80.20 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, the board of review submitted a grid analysis prepared by the township assessor which reiterated three of the appellants' comparables and also set forth four comparables in support of the subject's assessment. The township assessor contended that the appellants' comparable #3 "did not reflect the same property characteristics and condition as when last assessed" as outlined in the Property Tax Code, 35 ILCS 200/16-55, concerning the consideration of compulsory comparable sales and should not be considered. Also submitted was a copy of the listing when this comparable property was sold in April 2013 as-is for \$67,101 (Exhibit B) and a copy of the listing when this property sold in March 2014 as renovated "with new kitchen granite, SS appliances," "newly refinished hardwood floors" and "new roof, furnace, CAC, water htr" for \$201,000 (Exhibit C).

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales. The parcels range in size from .224 to .326 of an acre of land area and are improved with a two-story

and three, 1.5-story frame or frame and brick dwellings that were 7 or 11 years old. The comparables range in size from 1,611 to 2,568 square feet of living area and feature basements, three of which have finished areas. Two of the comparables have one and three fireplaces, respectively. Each comparable has central air conditioning and each has a garage ranging in size from 240 to 648 square feet of building area. The comparables sold between June 2011 and March 2013 for prices ranging from \$115,000 to \$220,000 or from \$56.54 to \$115.46 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.

In written rebuttal, the appellants addressed the arguments that were made against consideration of appellants' comparable sale #3. The appellants contend that the submitted data which reflect a total renovation of the property between the April 2013 sale date and the subsequent sale for \$201,000 in March 2014 support consideration of the 2013 sale price for this appeal. As shown by Exhibit A the taxes due in 2014, the 2013 assessment of this property reflected its 2013 sale price.

The appellants also made arguments noting differences between the evidence presented by the assessing officials before the McHenry County Board of Review and the evidence presented before the Property Tax Appeal Board. As to this issue, the Board notes the law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review . . . ." (86 Ill.Admin.Code §1910.50(a)). This also means that either party may present different evidence before the Property Tax Appeal Board than was presented before the local board of review.

The appellants also contend that comparable sales from 2011 presented by the board of review should be given less weight because they are more remote in time to the valuation date at issue.

Next the appellants utilized the Multiple Listing Service data sheets (Exhibits D, E, F & G) for the comparables presented by the board of review. In a brief, the appellants noted differences in descriptive information such as a walkout basement feature, recent rehab work and "gut and rehabbed down to the bone." Based on these arguments, the appellants contend that the comparables are dissimilar to the subject and/or require additional downward adjustments in the sales prices to make the properties comparable to the subject.

#### **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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #2 as the sales occurred in 2011, dates more remote in time to the valuation date of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be the appellants' comparable sales along with board of review comparable sales #3 and #4. These six comparables have varying degrees of similarity to the subject property and sold between August 2012 and April 2013 for prices ranging from \$67,101 to \$220,000 or from \$34.59 to \$115.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$163,197 or \$80.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, but does not appear to be justified when giving due consideration to the renovations performed on board of review comparables #3 and #4 prior to their recent sale prices which reflect the high end of the range of sale. After giving due consideration to adjustments necessary to the various comparables for differences, the Board finds that a 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.

*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.