



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

APPELLANT: Jan-Dirk Lueders
DOCKET NO.: 13-03157.001-R-1
PARCEL NO.: 20-20-451-006

The parties of record before the Property Tax Appeal Board are Jan-Dirk Lueders, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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: \$111,045
IMPR.: \$115,599
TOTAL: \$226,644

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 one-story single-family dwelling of frame construction with 3,716 square feet of living area. The dwelling was constructed in 1930. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 231 square foot garage. The property also has an in-ground concrete pool, a 456 square foot cabana, an 810 square foot barn, a 132 square foot shed and a tennis court. The property has a 6.19-acre site and is located in Barrington Hills, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information

on three comparable sales. The comparable parcels range in size from 5 to 6.72-acres of land area and are improved with a 1.5-story and two, one-story frame dwellings that were constructed between 1934 and 1973. The homes range in size from 3,900 to 4,448 square feet of living area and feature full or partial basements, two of which have finished areas. Each comparable has central air conditioning, two or three fireplaces and a two-car or a three-car garage. Based on the underlying documentation, two of the comparables also have pools, two comparables each have a barn and one comparable has a residential greenhouse. The properties sold between January 2012 and April 2012 for prices ranging from \$500,000 to \$680,000 or from \$112.41 to \$174.36 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$175,526 which would reflect a market value of approximately \$526,578 or \$141.71 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 \$226,644. The subject's assessment reflects a market value of \$679,796 or \$182.94 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.

The board of review submitted data gathered by the township assessor and contended that the assessor determined the subject property was underassessed based on the most similar comparable sales. As to the appellant's comparable data, the township assessor noted that there was no recorded sale of appellant's comparable #1 as of January 2012 for \$500,000 and the listing data indicated that the dwelling was a tear-down (Exhibits A, B & C).

In further support of its contention of the correct assessment the board of review through the township assessor submitted information on five additional comparable sales. The comparable parcels range in size from 5 to 5.44-acres of land area and are improved with a one-story, a split-level and three, part one-story and part two-story frame, brick or frame and brick dwellings that were constructed between 1942 and 1992. The homes range in size from 2,219 to 4,393 square feet of living area. Four of the comparables have basements with finished areas. Each comparable has central air conditioning, three or four fireplaces and a garage ranging in size from 471 to 1,680 square feet of building area. Three of the comparables also have pools, two comparables have a tennis court, one has a greenhouse, one has a stable and an outbuilding, and one has a barn. The properties sold between May 2011 and July 2013 for prices ranging from \$555,000 to \$750,000 or from \$145.31 to \$250.11 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 as there was no specific request for an increase in the subject's assessment in the board of review's submission.

In written rebuttal, counsel for the appellant argued that the data presented by the board of review consisted of raw unconfirmed sales without disclosure of the preparer of the grid analysis, that persons' qualifications and/or the method utilized to make adjustments to the data. As such, counsel requested that no weight be placed upon the adjusted sales prices.

In reliance upon the Multiple Listing Service data sheet, the appellant's counsel contends that the dwelling size of appellant's comparable #3 is actually 3,900 square feet, not 1,945 square feet as reported by the assessing officials since the assessing officials also report a 3,387 square foot basement for this 'multi-level' dwelling.

Additionally, as to the board of review comparables, counsel argued that comparable sale #1 was on the market for only 3 days resulting in questions as to the arm's length nature of the sale and the dwelling is much smaller than the subject in living area; without supporting documentation, the appellant's attorney questioned the arm's length nature of the sale transaction and this comparable is newer than the subject.

Lastly, even without a recorded deed, appellant contends that the Multiple Listing Service reflects a sale of appellant's comparable #1 in January 2012 for \$500,000 and the appellant objects to consideration of the third sale of this property that occurred in April 2014, long after the assessment date at issue and after renovations had reportedly been performed on the property.

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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable sale #4 which occurred in May 2011, 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 is substantially smaller in dwelling size when compared to the subject dwelling. The remaining six comparable properties

have varying degrees of similarity to the subject. Although there were various disputes about the evidence raised by both parties, the Board finds that these remaining six comparables are most similar to the subject and sold between January 2012 and July 2013 for prices ranging from \$500,000 to \$750,000 or from \$112.41 to \$194.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$679,796 or \$182.94 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well justified when giving due consideration to the multiple additional amenities of the subject dwelling when compared to the comparables. 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 Albino

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.