



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

APPELLANT: Michele Nelson
DOCKET NO.: 13-03254.001-R-1
PARCEL NO.: 14-33-380-012

The parties of record before the Property Tax Appeal Board are Michele Nelson, the appellant(s), by attorney Margaret E. Graham, of McCracken, Walsh & de LaVan 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: \$9,889
IMPR.: \$35,760
TOTAL: \$45,649

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 dwelling of brick construction with 1,320 square feet of living area. The dwelling was constructed in 1955. Features of the home include a 1,200 square foot unfinished basement, central air conditioning and a one-car garage of 308 square feet of building area. The property has an 18,144 square foot site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on three equity comparables and three comparable sales. The Section V grid analysis of the

appeal petition, lacks details as to proximity, design, exterior construction, foundation, basement finish, if any, and garage amenity, if any, for all six comparables. There are underlying data sheets for the equity comparables and for comparable sale #1 that provide a few additional details of the properties; the appellant provided no descriptive data for comparable sales #2 and #3 beyond the parcel number, address, sale date and total sale price. In counsel's legal brief, it was asserted that the comparable sale properties were located less than .3 of a mile from the subject.

The equity comparables consist of a 1.5-story and two, one-story dwellings that were built between 1932 and 1955. The homes range in size from 1,256 to 1,770 square feet of living area. Two of the comparables have full and partial basements and one comparable has a crawl-space foundation based upon the underlying data sheets. None of the homes have central air conditioning and no data was provided as to a garage amenity. The comparables have improvement assessments ranging from \$32,844 to \$39,539 or from \$22.34 to \$26.15 per square foot of living area. Counsel's brief argued for an average improvement assessment of \$24.27 for the subject dwelling or a reduced improvement assessment of \$32,036.

The sales comparables, as noted above, described comparable #1 as a one-story dwelling that was built in 1955. This home contains 1,277 square feet of living area and features a full basement and central air conditioning. There is no descriptive data for sales #2 and #3. The three comparables sold between March 2012 and May 2013 for prices ranging from \$51,000 to \$75,600. In the brief, counsel for the appellant requested an average sales price of \$64,533 be applied to the subject property resulting in a revised total assessment of \$21,509.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,649. The subject property has an improvement assessment of \$35,760 or \$27.09 per square foot of living area. The subject's assessment also reflects a market value of \$136,920 or \$103.73 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 letter and data from Dennis Jagla, Nunda Township Assessor. As to the appellant's equity comparables, the assessor's data noted that comparable #1 is different in design than the subject ranch dwelling; comparable #2 has basement finish; and each comparable has a one-car or a two-car garage. As to the appellant's comparable sales data, he reported that comparable sales #2 and #3 are not located within Nunda Township. He further reported that the McHenry County Board of Review reduced the assessments of these properties that were foreclosure sales whereas there was no indication of condition issues with the subject property. As

part of the grid analysis where he reiterated the appellant's comparables, he reported that the properties not located within the township were 1.5-story dwellings that were built in 1937 and 1940 with dwelling sizes of 1,275 and 1,971 square feet of living area, respectively. Appellant's comparable sale #3 also did not have a garage.

In support of the subject's assessment on grounds of equity, the township assessor presented three comparables identified as #4, #5 and #6. These comparables consist of one-story frame or frame and brick dwellings that were built between 1953 and 1960. The homes range in size from 1,025 to 1,120 square feet of living area. Two of the comparables have full unfinished basements. One comparable has central air conditioning and one comparable has a fireplace. Each comparable has a one-car or a two-car garage. These properties have improvement assessments ranging from \$31,679 to \$38,522 or from \$28.69 to \$37.58 per square foot of living area.

In support of the subject's assessment on grounds of market value, the township assessor presented four properties identified as #2, #3, #4 and #5. These comparables were located from .77 to 2.31-miles from the subject property. The dwellings consist of a split-level and three, one-story homes of frame, brick or frame and brick exterior construction. The dwellings were built between 1925 and 1973 and range in size from 1,009 to 1,282 square feet of living area. The split-level dwelling has a finished lower level and the remaining three comparables have basements, each with finished area. The homes have central air conditioning, one comparable has a fireplace and each comparable has a one-car or a two-car garage. The properties sold between August 2012 and July 2013 for prices ranging from \$139,000 to \$148,000 or from \$113.10 to \$146.68 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 six equity comparables to support their respective positions before the Property Tax Appeal

Board. The Board has given reduced weight to the appellant's comparables #1 and #2 as each dwelling is substantially older than the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review comparables. These comparables had improvement assessments that ranged from \$31,679 to \$39,539 or from \$22.34 to \$37.58 per square foot of living area. The subject's improvement assessment of \$35,760 or \$27.09 per square foot of living area falls within the range established by the best comparables in this record and appears to be supported when giving due consideration to the subject's larger basement area when compared to these most similar comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also 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 #2 and #3 and board of review comparable #1 as these dwellings are not one-story homes like the subject and the dwellings also differ significantly in age from the subject. The Board has also given reduced weight to board of review comparable #3 which is much older than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with board of review comparable sales #4 and #5. These three most similar comparables sold between March 2012 and May 2013 for prices ranging from \$75,600 to \$148,000 or from \$113.28 to \$146.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$136,920 or \$103.73 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of overall value and below the range on a per-square-foot basis which appears to be justified given that the subject has an unfinished basement and the best comparable sales each have basement finished areas. 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.