



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

APPELLANT: Cynthia Knaack  
DOCKET NO.: 13-03271.001-R-1  
PARCEL NO.: 14-34-328-008

The parties of record before the Property Tax Appeal Board are Cynthia Knaack, 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:** \$9,658  
**IMPR.:** \$34,016  
**TOTAL:** \$43,674

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 exterior construction with 1,214 square feet of living area. The dwelling was constructed in 1957. Features of the home include a basement with finished area, central air conditioning and an attached one-car garage. The property has a .38-acre site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information

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<sup>1</sup> Also checked in Sec. 2d of the Residential Appeal petition was "assessment equity" as a basis of the appeal, however, none of the attached data provided

on four comparable sales described as located in Crystal Lake and which were not foreclosures or short sales.<sup>2</sup> The properties are located from 1.7 to 4.7-miles from the subject property.

The comparables consist of parcels ranging in size from .21 to .35 of an acre which are improved with one-story dwellings that were built between 1955 and 1973. The comparables range in size from 1,200 to 1,500 square feet of living area. One comparable has a crawl-space foundation, one has a concrete slab foundation and one has a full basement; the foundation of the fourth comparable dwelling was unknown. Each comparable has central air conditioning, three are reported to have a fireplace and each comparable has a garage ranging from a one-car to a 2.5-car. The comparables sold between January and June 2013 for prices ranging from \$100,000 to \$115,000 or from \$71.00 to \$100.00 per square foot of living area, including land.

As part of the submission, besides considering overall sales prices and sales prices per-square-foot of living area, the appellant also made an argument comparing the 2012 taxes paid between the subject property and each of the four comparable properties. This aspect of the appellant's claim will not be addressed further as the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code, Sec. 1910.10(f)). Furthermore, there are many factors to be used in creating a tax bill which does begin with the assessment of the property, but then can be altered by exemptions and/or varying tax rates of varying taxing districts.

Based on the foregoing evidence and argument, the appellant requested a total assessment of \$32,026 which would reflect a market value of approximately \$96,078 or \$79.14 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 \$43,674. The subject's assessment reflects a market value of \$130,996 or \$107.90 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.

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the assessments of comparable properties setting forth how the subject was inequitably assessed by comparison.

<sup>2</sup> The appellant also submitted a cover letter with the appeal which indicates that she believes the appeal conducted with the McHenry County Board of Review is the same or similar entity as the Property Tax Appeal Board. For informational purposes, the appellant is advised the entities are independent and 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)).

In response to the appeal, the board of review submitted a letter from Dennis Jaglas, Nunda Township Assessor. As part of that letter, he noted that three of the appellant's comparable sale properties were not located within Nunda Township and were located from 4.54 to 6.69-miles from the subject property. The assessor also noted that appellant's comparables #1 and #2 were each located on busy roads which may not appeal to the majority of buyers.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three comparable sales numbered 2, 3 and 4. The comparables were located from .08 to 3.25-miles from the subject property. The comparable parcels range in size from .51 to .67 of an acre of land area. The parcels are improved with one-story brick or frame and brick dwellings that were built between 1955 and 1963. The dwellings range in size from 1,184 to 1,424 square feet of living area and feature full basements, two of which are finished. Two of the comparables have central air conditioning and a fireplace and each comparable has a one-car or a two-car garage. The comparables sold between June and December 2012 for prices ranging from \$139,000 to \$183,000 or from \$97.61 to \$136.16 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review contended that the subject's assessment was supported.

#### **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 the appellant's comparables #1, #3 and #4 as each of these dwellings lack a basement which is a feature of the subject dwelling. The Board has also given reduced weight to board of review comparable #4 which lacks any basement finish.

The Board finds the best evidence of market value to be appellant's comparable sale #2 along with board of review comparable sales #2 and #3. These comparables have varying degrees of similarity to the subject in size, exterior construction and features. These three most similar comparables sold between June 2012 and June 2013 for prices ranging from \$106,500 to \$157,500 or from \$71.00 to \$133.02 per square foot of living area, including land. The subject's assessment reflects a

market value of \$130,996 or \$107.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.