



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

APPELLANT: Marsha Hall  
DOCKET NO.: 13-03369.001-R-1  
PARCEL NO.: 15-18-279-020

The parties of record before the Property Tax Appeal Board are Marsha Hall, the appellant, by Jerri K. Bush, Attorney at Law, in Chicago,<sup>1</sup> 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:** \$8,105  
**IMPR.:** \$32,531  
**TOTAL:** \$40,636

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 raised ranch single-family dwelling of frame exterior construction with 1,409 square feet of living area. The dwelling was constructed in 1992. Features of the home include a 310 square foot finished lower level, central air conditioning and an attached two-car garage. The property has a .14-acre site and is located in McHenry, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of this appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 14, 2011

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<sup>1</sup> Counsel withdrew as attorney of record by a filing made on March 14, 2016.

for a price of \$107,600. The appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related, the property was sold using a Realtor with the firm of Coldwell Banker Residential, agent Patti Furman, and the property had been advertised on the open market with the Multiple Listing Service.

In further support of the transaction the appellant submitted a copy of the Settlement Statement reiterating the purchase price and date and a copy of the Multiple Listing Service data sheet for the subject property depicting a listing date of December 1, 2010 with an original asking price of \$107,500. The data sheet also reflects the property was on the market for 21 days and the closing occurred on January 14, 2011 for a price of \$107,600. The data sheet also reveals that the property was sold "as-is" and the property was "pre-foreclosure." The appellant also submitted a "Listing & Property History Report" that similarly displayed the original listing date and asking price.

Based on this evidence, the appellant requested a reduction in the subject's 2013 assessment to reflect the 2011 purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,636. The subject's assessment reflects a market value of \$121,884 or \$86.50 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 memorandum and data gathered by Dennis Jagla, Nunda Township Assessor. The assessor asserted that the 2011 foreclosure sale of the subject property is not necessarily reflective of the property's market value as of the assessment date at issue of January 1, 2013.

The assessor further reported on the assessment history of the subject property. For 2011, the assessment was reduced based on condition. In 2012, assessing officials sought to determine condition and did not obtain data until the 2012 assessment notice was issued, after which the assessor learned that several condition items had been corrected, but there were still ten items which had not been repaired. The assessor was not provided with any cost to cure data, but the assessor estimated cost to cure and a Certificate of Error was issued reducing the 2012 assessment of the subject property due to the outstanding repairs.

The assessor next reported that the 2013 assessment appeal before the McHenry County Board of Review was based upon comparable sales data and the board of review reduced the subject's assessment. The board of review examined and submitted before the Property Tax Appeal Board a grid analysis with information on seven comparable sales of raised ranch dwellings located an

unknown distance from the subject property. The grid analysis states, in pertinent part, that these sales reflected that the subject property was overvalued and a reduction in the subject's total assessment to \$40,636 was recommended by the township assessor.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the basis of this appeal is the recent sale of the subject property and without evidence contradicting the arm's length nature of the transaction the subject's assessment should be reduced. As to the repairs that have been performed, the appellant contends that in accordance with Section 10-20 of the Property Tax Code (35 ILCS 200/10-20) maintenance and repairs to a structure shall not increase the assessed valuation unless the change increases the square footage, materially alters the character and condition of the structure, goes beyond merely prolonging the life of the existing structure or used materials that were greater in value than the replacement value of the materials being replaced. Counsel contends that in accordance with the statutory provision, merely restoring the structure from a state of disrepair does not materially alter 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 Board finds that due to the date of sale of the subject property being distant from the valuation date of January 1, 2013, less weight must be given to the subject's purchase price for this appeal. Instead, the Property Tax Appeal Board will examine the comparable sales presented by the board of review.

Considering the seven comparable sales presented by the board of review, the Property Tax Appeal Board has given reduced weight to board of review comparables #3, #4 and #7 as these dwellings differ in living area of both above-grade and lower level areas when compared to the subject dwelling. The Board finds the best evidence of market value in the record to be the comparable sales #1, #2, #5 and #6 submitted by the board of review which have varying degrees of similarity to the subject in both above-grade and lower level living areas. These four comparables were also most similar to the subject in style, construction, features, age and/or land area. These properties also sold more proximate in time to the assessment date at issue than the sale of the subject

property and these comparables sold for prices ranging from \$50,500 to \$124,000 or from \$40.46 to \$107.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$121,884 or \$86.50 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 record the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

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.