



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

APPELLANT: Faith Ernest
DOCKET NO.: 13-03370.001-R-1
PARCEL NO.: 20-31-377-001

The parties of record before the Property Tax Appeal Board are Faith Ernest, the appellant,¹ and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$98,839
IMPR.: \$80,864
TOTAL: \$179,703

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 two-story dwelling of frame and brick construction with 3,700 square feet of living area. The dwelling was constructed in 1979. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and an attached 896 square foot garage.² The property has a 4.68-acre site and is located in Barrington, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales located from .07 to 4.8-miles from the

¹ Attorney Jerri K. Bush withdrew her appearance as counsel for the appellant by a filing dated March 14, 2016.

² Appellant reported in Section III and Section V of the appeal petition that the subject dwelling did not have air conditioning, had no fireplaces and lacked a garage. To support the subject description, a copy of an Algonquin Township property search for the subject parcel identification number was provided. The board of review submitted a copy of the subject's property record card which reflected that the subject dwelling has each of these amenities.

subject property. The comparables consist of two-story frame, brick or frame and brick dwellings that range in size from 3,076 to 5,220 square feet of living area. Eight comparables have full or partial basements, three of which have finished area. Each home has central air conditioning, one to three fireplaces and a two-car or a three-car garage. The appellant did not provide the lot sizes or the specific ages of the dwellings, instead providing age ranges for each home ranging from a low of 6 to a high of 40 years old. The properties sold between April 2012 and December 2013 for prices ranging from \$266,000 to \$490,000 or from \$50.95 to \$127.15 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 \$179,703. The subject's assessment reflects a market value of \$539,001 or \$145.68 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 contended that comparables #2, #3 and #4 presented on its behalf by the township assessor support the subject's current fair market value of \$556,000 [*sic*].³ In a letter from the township assessor along with supporting documentation, the assessor contended that appellant's comparables #1, #2, #3, #4, #6 and #8 were not valid comparables given their condition at time of sale and date of sale. Appellant's comparables #1, #2, #4 and #8 had condition issues as shown by the documentation and, in some cases, confirmed by the buyers and comparables #3 and #6 sold in December and November 2013, respectively, which the assessor contends are too distant from the assessment date for consideration.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located in School District 220 where the subject is located. The assessor also reported that the median sale price in School District 220 is 32.2% higher than in School District 300 where appellant's comparable #7 is located.⁴ The board of review comparable parcels range in size from 4.75 to 9.4-acres of land area improved with two-story frame or brick dwellings that range in size from 3,198 to 5,827 square feet of living area. Features include a basement with finished area, one of which is a walkout style. Each home has central air conditioning, three fireplaces and a garage ranging in size from 624 to 980 square feet of building area. The dwellings were 26 to 40 years old. One comparable has an in-ground pool, one has a horse barn and one has both a pool and a stable. The properties sold between November 2011 and July 2013 for prices ranging from \$545,000 to \$820,000 or from \$119.49 to \$162.03 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.

In written rebuttal, former counsel for the appellant argued that board of review comparable #2 sold in 2011, a date remote in time to the valuation date at issue which should thus be discounted

³ As shown above, the subject's estimated market value based on its assessment is \$539,163.

⁴ To support the differential by school district, the assessor included a two-page table (Exhibit H) consisting of all "valid homes sold in Barrington Hills between Barrington School District 220 and School District 300, January 1, 2012 through July 31, 2013. The sale prices for both tables range from \$275,000 to \$7,500,000.

in the analysis. Counsel acknowledged that some of the comparable sales presented by the appellant may be compulsory sales, but the Property Tax Code allows for consideration of such sales. (35 ILCS 200/16-55(b) & 16-183) Further arguments were made to refute the condition issues as to appellant's comparable sales #1, #2 and #8. Counsel argued that sales occurring 11 and 12 months after the assessment date, appellant's comparables #3 and #6, were appropriate for consideration since the sales occurred within the year of the assessment. As to the board of review comparables, counsel argued that the homes have luxury items that are not present at the subject property. As to Exhibit H, counsel argued the document was incomplete and selective since the assessor excluded any properties with purported "condition" issues at the time of sale.

In surrebuttal, the board of review through the township assessor presented additional data to support criticisms of appellant's comparable sale #2 along with new wetland information on the property. As to Exhibit H, the assessor reiterated that it was a market study where the sales were examined "for condition problems and if there was, they were excluded."

Former counsel for the appellant requested that the board of review surrebuttal be stricken as it is not provided for within the rules before the Property Tax Appeal Board and new evidence was submitted in response to the appellant's original appeal.

Conclusion of Law

As an initial matter, the Property Tax Appeal Board finds that much of the board of review's surrebuttal submission is inappropriate and must be stricken. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)).

In light of the rule concerning rebuttal evidence, the Property Tax Appeal Board finds that the surrebuttal concerning appellant's comparable #2 should have been presented in response to the appeal; the Board will not consider these additional new criticisms of comparables #2 submitted by board of review in conjunction with its surrebuttal argument. The Board finds that the board of review did not choose to address all of these matters when initially responding to the appeal and the board of review is not entitled to raise these matters in response to the appellant's rebuttal submission.

However, in response to the appellant's rebuttal, it was appropriate for the assessing officials to argue how Exhibit H was developed; the argument, however did not refute the contention that the data was self-selected by the assessor and instead confirmed that the assessor made decisions of inclusion and exclusion based upon the assessor's own subjective determination.

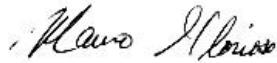
For this appeal, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market 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 13 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3, #4 and #5 along with board of review comparable #1 as each of these dwellings contain more than 5,000 square feet of living area as compared to the subject dwelling of 3,700 square feet of living area. The Board has also given reduced weight to board of review comparable sale #2 as this property sold in November 2011, a date more than 13 months prior to the assessment date at issue such that the sale is less likely to be indicative of the subject's estimated market value as of January 1, 2013.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #6 through #9 along with board of review comparable sales #3 and #4. These most similar comparables sold between April 2012 and December 2013 for prices ranging from \$288,088 to \$678,000 or from \$80.02 to \$162.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$539,001 or \$145.68 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, 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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: May 20, 2016



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.