



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

APPELLANT: Jason Daily
DOCKET NO.: 13-03500.001-R-1
PARCEL NO.: 14-11-332-005

The parties of record before the Property Tax Appeal Board are Jason Daily, the appellant, and the McHenry County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$15,800
IMPR.: \$47,546
TOTAL: \$63,346

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 single-family dwelling of frame and brick exterior construction with 2,016 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full unfinished English-style basement, central air conditioning and an attached two-car garage. The property has a 9,100 square foot site and is located in McHenry, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$190,000 or \$94.25 per square foot of living area, including land, as of January 1, 2013. The appraisal was prepared for ad valorem tax

purposes and retrospectively estimated the subject's fee simple market value as of the assessment date.

To arrive at the market value opinion, the appraiser analyzed three sales of comparable properties located within .1 of a mile of the subject. The comparable parcels range in size from 9,100 to 9,613 square feet of land area and are each improved with a two-story frame dwelling that was built in 2007 or 2008. The homes range in size from 2,226 to 2,520 square feet of living area and feature full unfinished basements, central air conditioning, a fireplace and a two-car garage. The properties sold between January and August 2013 for prices ranging from \$190,000 to \$204,900 or from \$81.07 to \$85.35 per square foot of living area, including land.

The appraiser made adjustments to the comparables for view as each comparable "backs Veterans' Parkway," for quality of construction for two of the comparables and for dwelling size for each home along with a deduction for the fireplace amenity which is not a feature of the subject. The dwelling size adjustment was made at \$30 per square foot. The appraiser also reported that comparable sale #2 reportedly had \$100,000 in upgrades. After adjustments the appraiser opined adjusted sales prices for the comparables ranging from \$188,700 to \$199,812. In arriving at the subject's estimated market value of \$190,000, the appraiser noted that the subject's value reflects its smaller size.

Based on this evidence, the appellant requested a total assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,207. The subject's assessment reflects a market value of \$198,581 or \$98.50 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 from the township assessor and the board of review also argued that with adequate living area adjustments the assessment decision is supported.

The township assessor contended that there was no dispute with the comparable sales presented in the appellant's appraisal report. The assessor did, however, assert that a dwelling size adjustment of \$30 per square foot was excessive and should have been \$25 per square foot being "more in line with what the market will bare [sic] for this type of home in our township based on information that has been provided by various appraisers over the period of a few years." In addition, the assessor noted that the subject has an English-style basement and no adjustments for this feature were made by the appraiser.

The township assessor did display the three sales from the appraisal in a grid analysis with line item adjustments to lot size each with an upward adjustment of \$4,311; exterior construction each with an upward adjustment of \$500; dwelling size each with downward adjustments of \$25 per square foot in size; English basement as compared to a standard basement each with a \$5,000 upward adjustment; fireplace each with a downward \$2,000 adjustment; deck and/or patio amenity differences which cancel each other out for each comparable. Based on this adjustment process, the township assessor presented adjusted sale prices of the comparables ranging from \$192,561 to \$200,111.

No other comparable sales were presented in support of the subject's estimated market value by the township assessor or the board of review.

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

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only substantive evidence of market value is the appraisal submitted by the appellant with an estimated market value of \$190,000 as of January 1, 2013. The board of review provided no other comparable sales to dispute the appraisal. The only data provided by the board of review was an argument without factual support that dwelling size adjustments should only be \$25 per square foot rather than \$30 per square foot which the Board finds would decrease the adjustments made by the appellant's appraiser for dwelling size. Moreover, the assessor set forth a grid analysis with various adjustments to numerous line items without any factual support in the record. Additionally, the township assessor argued that an adjustment should have been made for the subject's English-style basement, but no data was provided to articulate what that adjustment should have been such as a paired sales analysis. Instead, in the reiterated grid analysis, the assessor made a \$5,000 upward adjustment without articulating the basis for that adjustment. In summary, the Property Tax Appeal Board gives these contentions by the assessor and board of review no weight as they were not supported by any record evidence or a paired sales analysis.

On this record, the Board finds the subject's assessment reflects a market value of \$198,581 or \$98.50 per square foot of living area, including land, which is above the appraised value of

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\$190,000 or \$94.25 per square foot of living area, including land. Since market value has been established the 2013 three year average median level of assessments for McHenry County of 33.34% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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 Alvares

Chairman

K. L. Ferris

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.