



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

APPELLANT: George Baylor  
DOCKET NO.: 13-03771.001-R-1  
PARCEL NO.: 19-24-153-004

The parties of record before the Property Tax Appeal Board are George Baylor, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company, in Mundelein, 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:** \$44,122  
**IMPR.:** \$88,907  
**TOTAL:** \$133,029

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 brick and frame construction with 3,502 square feet of living area. The dwelling was constructed in 1987. Features of the home include a concrete slab, central air conditioning, a fireplace,<sup>1</sup> a 1,230 square foot garage and a 570 square foot in-ground pool. The property has a .5-acre site with a river view and is located in Algonquin, Algonquin 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 \$355,000 as of January 1, 2013.

---

<sup>1</sup> The assessing officials reported two fireplaces for the subject dwelling, however, the attached property record card reports one fireplace and an "additional fireplace hearth" which suggests there is a two-sided fireplace on one stack.

The appraiser utilized the sales comparison approach to value in arriving at the estimated market value of the subject by analyzing three comparable sales located within 1.66 miles from the subject. The comparable parcels are river front lots that range in size from 8,985 to 33,060 square feet of land area and are improved with a two-story and two, Cape Cod dwellings that range in age from 10 to 45 years old. The homes range in size from 2,035 to 4,990 square feet of living area. Two of the comparables have basements of English and walkout-style, respectively, and one of which has finished area. Each home has central air conditioning, one or two fireplaces and a two-car or a four-car garage. None of the comparables have an in-ground pool. The properties sold between August 2012 and May 2013 for prices ranging from \$330,000 to \$480,000 or from \$96.19 to \$162.16 per square foot of living area, including land.

The appraiser made adjustments to the comparables for differences when compared to the subject including site, age, condition, room count, dwelling size, basement, basement finish, garage size, number of fireplaces, other amenities and lack of a pool feature for which \$10,000 was added to each comparable. In the appraisal report, the appraiser explained that the subject has 20 feet of river frontage as compared to the comparables ranging from 70 to 116 feet of river frontage. The appraiser also reported that there were 31 sales of river front properties between January 2012 and June 2013 of which 10 were distress sales. The appraiser noted that comparable #1 was remodeled and had a new sea wall, gazebo, granite counters, kitchen, etc. whereas the subject is in average condition. The appraiser also stated that both sales #2 and #3 have been rehabbed and are in superior condition. The appraiser arrived at adjusted sale prices ranging from \$346,115 to \$365,845 or from \$71.73 to \$179.78 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflective of the appraised value of \$355,000 or \$101.37 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 \$133,029. The subject's assessment reflects a market value of \$399,007 or \$113.94 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.

The board of review contended that the evidence gathered by the township assessor includes "more appropriate adjustments" and suggests a fair market value for the subject is greater than its current assessment. Moreover, the board of review contends that the adjustments the assessor made to the two sales in support of the subject's assessment, were fewer and resulted in net sale prices higher than those presented by the appellant's appraiser.

In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis of the three appraisal comparables along with two additional comparable sales. All comparables are located on the Fox River. The two new comparables have parcels of .474 and 1.06-acres that are improved with a 1.5-story and a two-story dwelling of brick or brick and frame construction that were 10 and 48 years old. The homes contain 2,935 and 3,208 square feet of living area, respectively. One comparable has a finished walkout-style basement. Each comparable has central air conditioning, one or two fireplaces and a garage of 539 and 767 square feet of building area, respectively. The properties sold in July 2012 and June

2013 for prices of \$490,000 and \$590,000 or for \$152.74 and \$201.02 per square foot of living area, including land.

The township assessor made various adjustments to each of the comparables presented by both parties for every characteristic, except air conditioning, which resulted in "indicated value for the subject" ranging from \$385,000 to \$552,300 with the assessor concluding a value for the subject of \$493,100.

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

In written rebuttal, counsel for the appellant noted that board of review comparable #1 is 16 years newer than the subject dwelling, has 101 feet of river frontage and a full formally finished walkout basement among its superior qualities to the subject property. Similarly, as to board of review comparable #2, counsel argued the home is superior to the subject by having full brick construction and "an expansive river front exposure" as compared to the subject's 20 foot easement.

For surrebuttal, the board of review submitted a memorandum from the Algonquin Township Assessor along with additional photographic evidence. As to the subject's purported lack of "direct river frontage and 100% view of river," the assessor submitted aerial photographs Exhibits H and I which depict the subject's narrow river access and proclaim the subject has a 100% river view, although the photographs do not appear to depict the subject dwelling with anything more than a narrow side and/or backyard side view of the river. As to other differences with board of review comparables #1 and #2, the assessor contends that each difference has been accounted for in the assessor's adjustments.

### **Conclusion of Law**

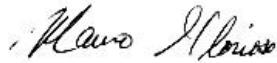
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 Property Tax Appeal Board finds that the appellant's appraisal report does not reflect a credible estimate of the subject's market value given the substantial adjustments that were made to the comparable sales in the appraisal report. In particular, the Board finds the \$25,000 deduction to each comparable for 'superior condition' to lack substantive support in the appraisal report. Additionally, none of the three comparable dwellings is particularly similar to the subject dwelling in size as each is either much smaller or much larger than the subject. Therefore, the Board will examine all five comparable sales submitted in this record by both parties.

The comparables sold between July 2012 and July 2013 for prices ranging from \$330,000 to \$590,000 or from \$96.19 to \$201.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$399,007 or \$113.94 per square foot of living area, including land, which is within the range established by the comparable sales in the record and

appears to be justified when giving due consideration to differences in age, size, land area and/or other features. 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.



\_\_\_\_\_  
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: June 24, 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.