



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

APPELLANT: Lois Shartiag
DOCKET NO.: 13-03773.001-R-1
PARCEL NO.: 20-31-101-003

The parties of record before the Property Tax Appeal Board are Lois Shartiag, 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 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: \$98,839
IMPR.: \$54,525
TOTAL: \$153,364

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 construction with 4,166 square feet of living area. The dwelling was constructed in 1973. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an attached three-car garage of 575 square feet. The property has a 5-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 an appraisal estimating the subject property had a market value of \$460,000 as of January 1, 2013. As part of the report, the appraiser described the subject's "interior condition is average at best" and while the subject has basement finish, "it is not done well or in very good condition" noting also that it needs work. The appraiser also reported that there were only four one-story home sales in Barrington Hills, Algonquin Township, for the period of

January 2012 to September 2013, one of which sold twice; comparable #3 in this appraisal is the highest comparable ranch sale and it is a foreclosure. Comparable sale #2 is a short sale. The appraiser also noted that nine of 20 sales in Algonquin Township, Barrington Hills were distress sales.

Utilizing the sales comparison approach to value to develop his opinion, the appraiser analyzed three comparable properties located within .96 of a mile of the subject. Within the report, the appraiser explained that Barrington Hills covers 4 counties and 4 townships with properties further west, like the subject, tending to have lower values. These comparables are all "equal west locations" although comparable #1 has a superior location on a private road. The comparable parcels range in size from 4.74 to 6.72-acres of land area and are improved with a one-story, a 1.5-story and a two-story dwelling. The homes range in age from 8 to 56 years old and range in size from 3,743 to 5,763 square feet of living area. Each comparable has a full or partial basement, one of which is a walkout-style and has finished area. The homes feature central air conditioning, two or three fireplaces and a two-car to a four-car garage. One comparable has a barn. The properties sold between April 2012 and July 2013 for prices ranging from \$415,000 to \$569,000 or from \$80.69 to \$138.41 per square foot of living area, including land.

The appraiser adjusted the comparables for differences in location, land area, age, condition, room count, dwelling size, walkout basement, basement finish, garage size, number of fireplaces, a barn and/or other amenities. From this process the appraiser arrived at adjusted sales prices ranging from \$312,135 to \$469,000.

Based on this evidence, the appellant requested an assessment reflective of the appraised value of \$460,000 or \$110.42 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 \$159,477. The subject's assessment reflects a market value of \$478,335 or \$114.82 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 support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis on three comparable sales located from 1.6 to 1.8-miles from the subject property. The comparable parcels range in size from 1.11 to 5.05-acres of land area and are improved with a one-story, a split-level and a part one-story and part two-story dwelling of brick, frame or brick and frame construction. The homes range in age from 21 to 39 years old and range in size from 1,909 to 4,393 square feet of living area. Each comparable has a basement, two of which are walkout-style and each of which has finished area. The homes feature central air conditioning, two to four fireplaces and a garage ranging in size from 702 to 1,680 square feet of building area. Two of the comparables have tennis courts and one of these comparables also has a barn. The properties sold between August 2012 and July 2013 for prices ranging from \$510,000 to \$750,000 or from \$170.73 to \$267.16 per square foot of living area, including land.

The board of review grid analysis included both the comparables from the appellant's appraisal and the above three comparable properties. Adjustments were made to each characteristic of the properties except for design/story height and central air conditioning. From this process the grid set forth an indicated value for the subject property of \$525,400.

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

In written rebuttal, counsel for the appellant contended that none of the board of review comparable dwellings were ranch homes like the subject.¹ As to comparable #1, the property has a superior number of bedrooms, fireplaces, includes a stable, horse barn, pole barn, tennis courts and a six-car lux heated garage. Counsel also asserted that the property never sold via the Multiple Listing Service and is thus not an arm's length sale transaction. Board of review comparable #2 was reportedly recent rehabbed "with thousands of dollars in improvements and updates" according to a listing sheet, an in-ground pool and other amenities. Similarly, comparable #3 presented by the board of review has superior features, a stable, a horse barn, a pole barn, tennis courts and an in-ground pool among other amenities. As part of the submission, counsel included Multiple Listing Service data sheets for each property along with applicable photographs for board of review comparables #2 and #3.

The board of review filed surrebuttal evidence in the form of "notes from Mark Ruda" a McHenry County Board of Review Member and a memorandum from the Algonquin Township Assessor's Office along with attached documentation.

As to board of review comparable sale #1, the assessor stated in pertinent part "assessor submitted evidence house was listed on the open market and did sell in July 2013." To support this assertion, the assessor cited to Exhibit A which was a Redfin.com printout which depicts a listing of the property on March 15, 2013; a price change on April 23, 2013 from \$1,250,000 to \$1,100,000; the listing being cancelled on June 20, 2013; and an indication that the property sold on July 30, 2013 for \$750,000 according to "public records." This documentation was not submitted with the original submission of evidence by the board of review. Also as part of Exhibit A, the assessor submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration which answered "no" to the question was the property advertised for sale? The assessor placed a comment on the document, "was advertised see listing." The Board finds that the listing evidence indicates the listing was cancelled a month prior to the sale transaction.

As to board of review comparable sale #2, the assessor disputed the dwelling size set forth by appellant's counsel for this home and provided Exhibit B, a schematic drawing of the dwelling.

As to board of review comparable #3, the assessor reported that it was confirmed in April 2013 that the in-ground pool and shed a.k.a stable/horse barn were removed citing to Exhibit C with all remaining improvements having been adjusted for in the grid analysis dated December 13, 2014. Exhibit C was never previously submitted by the board of review and consists of a schematic drawing of the dwelling and field inspection notes. The assessor did not address whether the removed improvements were present at this property at the time of sale in December

¹ The cancelled Multiple Listing Service data sheet submitted by counsel for board of review comparable #1 describes the dwelling as a one-story "ranch" home contrary to counsel's assertion in rebuttal.

2012 such that the sale price arguably reflected those now removed improvements which were all set forth on the Multiple Listing Service data sheet for this property which appellant's counsel filed in rebuttal.

As to the board of review's submissions in this proceeding, the Property Tax Appeal Board finds the surrebuttal submissions of the board of review are not appropriate rebuttal evidence other than correcting dwelling size misstatements that were made in rebuttal by appellant's counsel. In summary, the board of review submitted a grid analysis of three comparable properties and failed to provide any substantive documentary evidence to support the assertions within the grid analysis beyond providing a copy of the subject's property record card. In rebuttal, the appellant's counsel relied upon dwelling size data within Multiple Listing Service data sheets to claim errors in the board of review evidence despite that Multiple Listing Service data sheets typically include a disclaimer. In an effort to refute the assertions made in rebuttal, the board of review filed surrebuttal with new documentary evidence to support the dwelling size and descriptive assertions concerning its comparable properties which the Property Tax Appeal Board finds to be inappropriate surrebuttal evidence. 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 these rules, the Property Tax Appeal Board has not considered the evidence submitted by the board of review in conjunction with its rebuttal argument as the board of review could have submitted property record cards of its comparable properties with its original submission to support the data set forth in the grid analysis.

Conclusion of Law

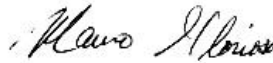
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 evidence of market value to be the appraisal submitted by the appellant. The appraiser described the subject dwelling as being in average condition and having lower quality basement finish than the comparable dwellings in the appraisal report. The appraiser set forth data concerning area distressed sales. The Board has given little weight to the board of review comparables; comparable #1 was superior in many respects and the evidence does not clearly support the contention by the board of review that this was an arm's length sale transaction; board of review comparable #2 is substantially smaller in land area and also in dwelling size making it not a suitable comparable; and based on the record, comparable #3 from the board of review had numerous additional amenities as of the time of sale than the subject property.

The subject's assessment reflects a market value of \$478,335 or \$114.82 per square foot of living area, including land, which is above the appraised value. On this record, the Board finds the

subject property had a market value of \$460,000 as of the assessment date at issue. 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)). Based on this evidence the Board finds a reduction in the subject's assessment is 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.