



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

APPELLANT: Mary Stewart  
DOCKET NO.: 13-03776.001-R-1  
PARCEL NO.: 20-29-400-008

The parties of record before the Property Tax Appeal Board are Mary Stewart, 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:

<b>LAND:</b>	\$90,476
<b>IMPR.:</b>	\$48,662
<b>TOTAL:</b>	\$139,138

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 2,422 square feet of living area. The dwelling was constructed in 1977. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, an attached 620 square foot garage and an in-ground pool. The property has a 4.58-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 \$375,000 as of January 1, 2013.

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 2.42-miles from the subject. The comparable parcels range in size from 5 to 6.72-acres of land area and are improved with a 1.5-story and two, one-story dwellings. Comparables #2 and #3 were 55 and 39 years old, respectively; no age was reported for comparable #1. The homes range in size from 1,844 to 4,448 square feet of living area. Each home has a basement, one of which is a walkout-style and one has finished area. Each home also has central air conditioning, two or three fireplaces and a two-car or a three-car garage. Each comparable also has a barn which is not a feature of the subject property and one comparable has an in-ground pool. The properties sold between April 2012 and July 2013 for prices ranging from \$405,000 to \$574,500 or from \$129.16 to \$219.63 per square foot of living area, including land.

The appraiser made adjustments to the comparables for differences when compared to the subject including location, site, room count, dwelling size, basement, garage size, number of fireplaces, lack of a pool amenity and/or a barn feature. As part of the report, the appraiser explained that Barrington Hills is located west of Barrington and spans four counties and multiple townships; due to a shortage of comparable sales, the appraiser expanded the search and included comparable #1 which was adjusted 10% for its location. From this process, the appraiser arrived at adjusted sale prices ranging from \$349,400 to \$399,550 or from \$88.40 to \$189.48 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflective of the appraised value of \$375,000 or \$154.83 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 \$139,138. The subject's assessment reflects a market value of \$417,331 or \$172.31 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 submitted information prepared by the township assessor. The assessor contended that appraisal sale #1 was not located in the subject's immediate area (see Exhibit A) consisting of a Redfin.com printout stating the property was located in unincorporated Barrington. Exhibit B is data on sales of appraisal comparable #3 which the assessor contends establishes the property is dissimilar to the subject property in characteristics and condition. The assessor also noted there was a \$100,000 downward adjustment for the three-car garage of appraisal sale #1 which is erroneous.

The assessor also provided a grid analysis of appraisal sale #2 along with five comparable sales to support the subject's assessment. The comparable parcels range in size from 1.11 to 5.44-acres of land area and are improved with a one-story, two split-level, a multi-level and a part one-story and part two-story dwellings. The homes range in age from 21 to 79 years old. The homes range in size from 1,909 to 4,393 square feet of living area and each home has a basement with finished area. Each home also has central air conditioning, two to four fireplaces and a garage ranging in size from 453 to 1,680 square feet of building area. Three of the comparables have a pool; two have tennis courts; one has a barn; and one has a stable. These properties sold

between April 2012 and July 2013 for prices ranging from \$510,000 to \$750,000 or from \$170.73 to \$339.33 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellant contended that based on Multiple Listing Service data sheets, each of the five comparables presented by the board of review differs from the subject property in being recently rehabbed, dwelling size, design, bathrooms, bedrooms, fireplaces, land area, a stable and/or a barn. Counsel also contended that board of review comparable #4 did not sell through the Multiple Listing Service, but was a cancelled listing. Counsel also acknowledged there was an error in the garage adjustment for appraisal sale #1.

The board of review filed surrebuttal evidence consisting of a memorandum from the board of review and a memorandum with attachments from the township assessor. The Property Tax Appeal Board finds that the data provided in the board of review memorandum was new evidence that was not previously provided and which is not specifically responsive to the appellant's rebuttal evidence argument and, to the extent that the board of review wanted the information to be considered, this information should have been provided with the board of review's original responsive pleadings in this matter.

Similarly, the memorandum from the township assessor reiterated the contention that the differences between the subject and the suggested comparables is reflected in the adjustments set forth in the grid analysis originally filed in this matter. As to board of review comparable #3, the assessor submitted new evidence to support the contention that as of April 2013 certain improvements on the property had been demolished/removed; this evidence does not address whether those improvements were present on the property as of the date of sale in December 2012. Exhibit D was submitted to refute the appellant's contention that comparable #4 did not sell on the open market; however, the Board finds the exhibit establishes the listing was cancelled on June 20, 2013 followed by the sale of the property on July 30, 2013 for much less than the last listed asking price. Based on this data, the Board finds the evidence does not refute the appellant's contention that the sale was not a result of being listed on the open market.

Lastly, as to appraisal sale #3, the assessor reported a third recent sale of the property that occurred in April 2014 and stated, "we are only submitting it as evidence to show what this home truly would have sold for had it not been in a remodeled state at the time of sale used by the appraiser in July 2013." (Citing to Exhibit F, a Redfin.com listing after extensive renovation reflecting a sale price of \$1,120,000).

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 surrebuttal evidence submitted by the board of review as none of this evidence truly refutes the appellant's rebuttal and in several instances is new evidence that should have been filed with the original responsive evidence presented by the board of review to the Property Tax Appeal Board.

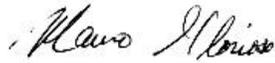
### **Conclusion of Law**

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 board of review comparable #5 is a dissimilar property to the subject in land area, design, dwelling size and walkout-style basement feature. The Property Tax Appeal Board also finds that the appellant's appraisal report does not reflect a credible estimate of the subject's market value given the lack of similarity of the comparables to the subject dwelling in age, size, foundation and/or features. Examining the eight comparable sales placed before the Property Tax Appeal Board by the parties, besides board of review comparable #5, the Board finds that appraisal sale #2 and #3 along with board of review comparables #1 and #4 should be given reduced weight due to differences in age and/or dwelling size when compared to the subject dwelling.

The Board finds three of the comparables presented by both parties reflect the best evidence of the subject's estimated market value; appraisal sale #1 and board of review comparables #2 and #3 sold between May 2012 and December 2012 for prices ranging from \$405,000 to \$660,000 or from \$194.40 to \$250.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$417,331 or \$172.31 per square foot of living area, including land, which is within the range established by the best comparable sales in the record in terms of overall value and below the range on a per-square-foot basis. After considering adjustments and the differences in the best suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the record and 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.



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Chairman



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Member

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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



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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.