



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

APPELLANT: Joseph Doherty
DOCKET NO.: 13-03791.001-R-1
PARCEL NO.: 09-26-406-003

The parties of record before the Property Tax Appeal Board are Joseph Doherty, 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: \$ 7,149
IMPR.: \$19,728
TOTAL: \$26,877

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 and one-half story frame dwelling that contains 957 square feet of living area. The dwelling was built in 1900. Features include a partial unfinished basement and a two-car detached garage. The subject property has an 8,712 square foot site. The subject property is located in McHenry Township, McHenry County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property estimating a market value of \$40,000 as of January 1, 2013. The appraisal was prepared by Charles Walsh, a state licensed appraiser. The appraiser developed the sales comparison approach to value in arriving at the final opinion of value. The appraiser identified three comparable sales located from .17 to .93 of a mile from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling

size and features. The comparables sold from January 2012 to March 2013 for prices ranging from \$43,500 to \$99,000 or from \$35.77 to \$76.63 per square foot of living area including land. The appraiser adjusted the comparables for differences to the subject in water frontage, view, condition, room count, dwelling size, air conditioning, garage area, patio, porches and fireplaces. After adjustments, the comparables had adjusted sale prices ranging from \$31,525 to \$49,375 or from \$25.93 to \$38.41 per square foot of living area including land. Based on the adjusted sales, the appraiser concluded a final value estimate for the subject property of \$40,000 or \$41.80 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$26,877 was disclosed. The subject's assessment reflects an estimated market value of \$80,615 or \$84.24 per square foot of living area including land when applying McHenry County's 2013 three-year average median level of assessment of 33.34%. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review submitted four comparable sales, a Multiple Listing Service sheet associated with the sale of the subject, a location map and a letter addressing the appeal. The evidence was prepared by the township assessor. According to county records, the subject dwelling was damaged by fire in 2008. The fire restoration as well new windows, carpet and wiring were installed at a reported cost of \$28,000 by February 2009. With respect to the appraisal, the appraiser incorrectly described the subject as having a one-car garage. Photos show the subject has a two-car garage. The board of review argued comparable #2 is a waterfront home, is not similar in location, is 40% larger and has a larger 11,467 square foot site when compared to the subject. The appraiser indicated comparable #2 had a 2,200 square foot site, which is not large enough for a home, especially with well and septic systems. The board of review argued the appraiser made an adjustment for window air conditioning unit, which is personal property that should not be included in the valuation. The subject's Multiple Listing Service sheet describes the subject dwelling has having newer windows, fresh paint, new interior doors, new kitchen floor, painted kitchen cabinets and updated bath. The subject sold in August 2014 for \$109,000 or \$113.90 per square foot of living area including land.

In support of the subject's assessment, the board of review submitted four comparable sales, one of which was used by the appellant's appraiser. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and features. They sold from October 2012 to May 2013 for prices ranging from \$43,500 to \$118,000 or from \$35.77 to \$101.29 per square foot of living area including land. Based on this evidence, 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 did not meet this burden of proof.

The Board gave little weight to the value conclusion of the appraisal submitted by the appellant. The Board finds comparable #2 was considerably larger in dwelling size, newer in age, has water frontage and was located almost one mile from the subject. The Board further finds the appraiser misidentified the lot size for comparable #2. The appraiser erred in describing the subject dwelling as having a one-car garage. The appraiser did not disclose subject dwelling was damaged by fire in 2008 with restoration as well new windows, carpet and wiring that were installed. Finally, evidence shows the subject sold in August 2014 for \$109,000 or \$113.90 per square foot of living area including land or \$69,000 more than the conclusion of value as determined by the appellant's appraiser. These factors undermine the credibility of the appraiser's final opinion of value. The Board also gave less weight to comparables #2 and #4 submitted by the board of review. Comparable #2 is newer in age and has a full partially finished basement, superior to the subject. Comparable #4 is newer in age and larger in dwelling size when compared to the subject.

The Board finds appraisal comparables #1 and #3 as well as board of review comparables #1 and #3 were more similar when compared to the subject in location, land area, design, dwelling size, age and features. One comparable was used by both parties. These comparables sold from January 2012 to May 2013 for prices ranging from \$43,500 to \$117,500 or from \$35.77 to \$101.26 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$80,615 or \$84.24 per square foot of living area including land. The subject's estimated market value falls within the range established by the most similar comparable sales contained in the record. After considering logical adjustments to the comparables for differences to the subject, the Board finds no reduction in the subject's assessment is warranted.

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.