



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

APPELLANT: Chester Ward
DOCKET NO.: 13-03812.001-R-1
PARCEL NO.: 14-29-476-018

The parties of record before the Property Tax Appeal Board are Chester Ward, 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: \$19,841
IMPR.: \$66,318
TOTAL: \$86,159

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 exterior construction with 2,770 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement which is partially finished, central air conditioning, a fireplace and an attached two-car garage. The property has a .57-acre or 24,829 square foot site and is located in Crystal Lake, 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 \$230,000 as of January 1, 2013.

As to the subject property, in the addendum, the appraiser reported the subject property is located at the corner of Walk Up and Burning Bush, the southeastern corner of the entry to Indian Hills

Subdivision. Moreover, the appraiser reported that Walk Up is a busy north/south route between Crystal Lake and McHenry with the Illinois Department of Transportation having acquired a portion of the subject parcel to widen the road and add a turn lane. The acquisition consisted of a 19.88 foot strip along the Walk Up frontage resulting in the loss of trees and a protective berm. As a result, the appraiser opined that the subject has lost the privacy the rear deck enjoyed as there is now an unobstructed 21 foot view of the busy Walk Up Road and the high tension towers and wires. The appraiser further opined this change in the subject parcel has created an external issue with the busy roadway as well as the view of the high tension towers and wires. There were three photographs in the appraisal report depicting high tension towers and wires.

Utilizing the sales comparison approach to value to develop his opinion, the appraiser Charles Walsh analyzed four comparable properties located within .45 of a mile of the subject. Within the report, the appraiser explained that all of the comparables were in Indian Hills with adjustments applied per market research. The comparable parcels range in size from 22,030 to 26,574 square feet of land area and are each improved with a two-story dwelling. The homes range in age from 24 to 27 years old and range in size from 2,344 to 3,232 square feet of living area. Each comparable has a full basement, two of which are walkout-style and each of which have finished areas. The homes feature central air conditioning, a fireplace and a two-car garage. The properties sold between August 2012 and October 2013 for prices ranging from \$210,000 to \$353,000 or from \$83.47 to \$123.72 per square foot of living area, including land.

The appraiser adjusted the comparables for differences in location, condition, room count, dwelling size, walkout basement and/or other amenities. In the supplemental addendum, the appraiser reported that the location adjustments made to the comparables concerned the subject's location close to Walk Up Road and view of high tension towers and wires or what is known as external obsolescence. From this process the appraiser arrived at adjusted sales prices ranging from \$187,620 to \$259,140 or from \$74.57 to \$103.58 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment reflective of the appraised value of \$230,000 or \$83.03 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 \$86,159. The subject's assessment reflects a market value of \$258,425 or \$93.29 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 noted that data from the township assessor indicates that the subject property is under assessed. As to the appellant's appraisal report, the assessor noted there was no sketch of the subject dwelling and no photographs of the comparable properties. The assessor acknowledged that the subject was one of eleven properties that were impacted by the expansion of Walkup Road; "thus far, there has been no noted impact on any sales that have occurred due to the acquisition of parts of the individual sites that are adjacent to Walkup Road." Of the area properties, there are 17 parcels that back to the high tension power lines and have a lower assessment as a result.

In support of its contention of the correct assessment the board of review submitted a grid analysis of the four sales from the appellant's appraisal information and two additional comparable sales that were selected by the township assessor. This grid analysis includes adjustments to the comparables for differences. The additional comparable sales #5 and #6 consist of .71 and .72 of an acre parcels that are improved with two-story frame dwellings that were built in 1986 and 1993. The homes contain 2,516 and 3,244 square feet of living area with English basements with finished areas. Each home has central air conditioning, a fireplace and a two-car or a three-car garage. One comparable also has an in-ground pool. The properties sold in August 2012 and April 2013 for prices of \$304,000 and \$305,000 or for \$120.83 and \$94.02 per square foot of living area, including land, respectively.

The assessor reported that after adjustments for differences, the adjusted sales price median is \$101.11 per square foot of living area, including land, which would result in a higher market value for the subject of \$280,075.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.¹

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.

As to the adjustments to the comparable properties made by the township assessor, the Property Tax Appeal Board has found the adjustment process to be highly inconsistent and therefore not a reliable indication of the subject's estimated market value. Specifically, the Board finds that the adjustments applied to the differences in the living area square footage were not applied evenly; appraisal sale #1 and board of review sale #5 were identical in dwelling size, but only one of the two properties were adjusted for the dwelling size difference when compared to the subject. Likewise, the assessor did not equally apply adjustments for location to appraisal sales #3 and #4 despite both properties having a superior location when compared to the subject, only one property had a downward adjustment. In conclusion the Board has placed no weight on the assessor's adjustments to the comparable sales as the process was not consistently applied.

As to the adjustments to the comparable properties made both by the appraiser and the assessor for location, the Board finds that neither party included any supportive market value data to establish that the subject's location/impact for the expansion of Walkup Road has an effect on the market value of the subject property. Similarly, the assessor made a conclusory statement "thus far" there had been no noted impact on sales that have occurred, but provided no evidence to support the assertion such as a sampling of sales prices before the acquisition and sales prices

¹ The Property Tax Appeal Board was not presented with a specific request for an increase in the assessment of the subject parcel in the board of review's submission.

after the acquisition. As a consequence of the appraiser's failure to support the substantial location adjustment that was made to each comparable, the Board finds that the appraisal value conclusion is not credible and the Board has given the value conclusion little weight in its analysis.

Instead, the Board will examine the raw sales data on the six comparables in the record. The six comparables sold between August 2012 and October 2013 for prices ranging from \$210,000 to \$353,000 or from \$83.47 to \$123.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$258,425 or \$93.29 per square foot of living area, including land, which is within the range established by the comparable sales in the record. 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.