



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

APPELLANT: Paul Lemke
DOCKET NO.: 14-02683.001-R-1
PARCEL NO.: 18-31-352-028

The parties of record before the Property Tax Appeal Board are Paul Lemke, the appellant; 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: \$6,740
IMPR.: \$58,260
TOTAL: \$65,000

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 2014 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 is improved with a one-story single family dwelling of frame construction with 1,982 square feet of living area. The dwelling was constructed in 2005. Features of the home include central air conditioning, one fireplace and a two-car attached garage with 446 square feet of building area. The property has a 5,500 square foot site and is located in Huntley, Grafton Township, McHenry County.

The appellant marked both assessment inequity and comparable sales as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables improved with one-story dwellings that ranged in size from 1,924 to 1,982 square feet of living area. The dwellings were constructed from 2000 to 2005. Each comparable had central air conditioning, one comparable had a fireplace and each comparable has a garage ranging in size from 406 to 526 square feet of building area. The appellant indicated the comparables sold from November 2004 to December 2013 for prices ranging from \$160,000 to \$274,415 or from \$82.18 to

\$142.63 per square foot of living area, including land. These comparables have improvement assessments ranging from \$46,524 to \$53,920 or from \$23.47 to \$27.20 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$64,994.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,386. The subject's assessment reflects a market value of \$210,989 or \$106.45 per square foot of living area, land included, when using the 2014 three year average median level of assessment for McHenry County of 33.36% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$63,646 or \$32.11 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables identified by the township assessor that are improved with one-story dwellings or frame construction that ranged in size from 1,964 to 1,982 square feet of living area. The dwellings were constructed in 2003 and 2005. Each comparable has central air conditioning, two comparables each have one fireplace and each comparable has a garage ranging in size from 440 to 526 square feet of building area. These properties were reported to have improvement assessments ranging from \$41,938 to \$63,881 or from \$24.21 to \$32.23 per square foot of living area.

In rebuttal the appellant provided a grid analysis of four comparable sales. Appellant's comparables #1 and #3 were new comparables provided by the appellant. Section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.66(c)) provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

Pursuant to this rule the Board finds these comparables are improper rebuttal evidence and will be given no consideration in determining the correct assessment of the subject property.

In rebuttal the appellant's comparable #2 was previously submitted as his original comparable #2. Appellant's rebuttal comparable #4 was the same property as board of review comparable #4, which was reported to have sold in July 2013 for a price of \$172,300 or \$99.48 per square foot of living area, including land.

Conclusion of Law

The appellant contends in part 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 appellant's comparable sales #2 and #3 and board of review comparable #4, which was reported to have sold by the appellant. These comparables had varying degrees of similarity to the subject property. These properties sold from December 2012 to December 2013 for prices ranging from \$160,000 to \$180,000 or from \$82.18 to \$99.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$210,989 or \$106.45 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellant also marked assessment equity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). Due to the reduction to the subject's assessment based on the overvaluation argument, the Board finds a further reduction to the subject's assessment based on assessment inequity 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



Acting 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: December 23, 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.