



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

APPELLANT: James Nelson
DOCKET NO.: 14-02752.001-R-1
PARCEL NO.: 18-31-352-018

The parties of record before the Property Tax Appeal Board are James Nelson, 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 **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: \$8,425
IMPR.: \$70,500
TOTAL: \$78,925

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 dwelling of frame construction with 1,924 square feet of living area. The dwelling was constructed in 2005 and is approximately 9 years old. Features of the home include an unfinished basement, central air conditioning and an attached two-car garage with 406 square feet of building area. The property has a 5,692 square foot site and is located in Huntley, Grafton Township, McHenry County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellant submitted information on four comparable properties. The comparables are improved with one-story dwellings that range in size from 1,804 to 1,982 square feet of living area. The dwellings were constructed from 2001 to 2006. These properties were located in Huntley, Grafton Township from two blocks to one mile from the subject property. Each comparable has a basement, each comparable has central air conditioning, two comparables each have one fireplace and each

comparable has a garage with either 406 or 540 square feet of building area. The comparables have improvement assessments ranging from \$58,904 to \$67,260 or from \$30.18 to \$35.07 per square foot of living area, including land. These same properties sold from May 2001 to April 2014 for prices ranging from \$210,000 to \$293,135 or from \$115.38 to \$152.36 per square foot of living area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$72,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,925. The subject's assessment reflects a market value of \$236,586 or \$122.97 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 \$70,500 or \$36.64 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that were improved with one-story dwellings that had either 1,804 or 1,924 square feet of living area. The dwellings were constructed from 2003 to 2006. Each comparable has a basement, central air conditioning and a garage with 406 square feet of building area. One comparable has a fireplace. The properties were located in the same subdivision as the subject property. These properties had improvement assessments ranging from \$66,173 to \$71,511 or from \$36.64 to \$37.17 per square foot of living area.

The board of review also submitted Multiple Listing Service listing sheets for four comparable sales, two of which were used by the appellant as comparables #1 and #2. The two additional comparables were improved with one-story dwellings that had 1,788 and 1,924 square feet of living area. The dwellings were constructed in 2003 and 2005. Each comparable has a basement, central air conditioning and an attached two-car garage. The sales occurred in April 2014 and May 2013 for prices of \$267,000 and \$260,000 or from \$149.33 and \$135.14 per square foot of living area, including land, respectively.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 as well as the four comparable sales provided by the board of review, which included appellant's sales #1 and #2. These comparables were similar to the subject property in style, age, size, and features and sold proximate in time to the assessment date. These properties sold for prices ranging from \$210,000 to \$267,000 or from \$115.38 to \$149.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$236,586 or \$122.97 per square foot of living area, including land, which is within the range established by the best

comparable sales in this record. The Board gave little weight to appellant's sales #3 and #4 as these properties sold in 2001 and 2004, not proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

Alternatively the appellant contends assessment inequity 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 as well as the three equity comparables identified by the board of review. These comparables were similar to the subject in location, age, style, size and features. These properties had improvement assessments ranging from \$63,260 to \$71,511 or from \$34.96 to \$37.17 per square feet of living area. The subject's improvement assessment of \$36.64 per square foot of living area falls within the range established by the best comparables in this record. Little weight was given appellant's comparables #3 and #4 due to differences from the subject in location. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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: November 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.