



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

APPELLANT: Linda Getzinger
DOCKET NO.: 14-02791.001-R-1
PARCEL NO.: 18-12-477-007

The parties of record before the Property Tax Appeal Board are Linda Getzinger, 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: \$ 7,077
IMPR.: \$66,160
TOTAL: \$73,237

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 consists of a two-story dwelling of frame construction that has 2,829 square feet of living area. The dwelling was constructed in 1983. The home features a partial unfinished basement, central air conditioning, a fireplace and a 473 square foot garage. The subject has an 8,838 square foot site. The subject property is located in Grafton Township, McHenry County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables located within one mile of the subject. The comparables consist of two-story dwellings of frame exterior construction that are 29 to 36 years old. Features were generally similar when compared to the subject. The dwellings range in size from 2,541 to 2,564 square feet of living area and are situated on sites that contain from 8,999 to 11,700 square feet of land area. The comparables

sold from June 1985 to April 2013 for prices ranging from \$116,000 to \$197,000 or from \$45.24 to \$77.34 per square foot of living area including land. The comparables have improvement assessments ranging from \$43,529 to \$58,508 or from \$17.09 to \$22.99 per square foot of living area. 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" disclosing the total assessment for the subject of \$73,237. The subject's assessment reflects an estimated market value of \$219,535 or \$77.60 per square foot of living area including land area when applying McHenry County's 2014 three-year average median level of assessment of 33.36%. The subject property has an improvement assessment of \$66,160 or \$23.39 per square foot of living area. In support of the subject's assessment, the board of review submitted five comparable sales and five assessment comparables. The evidence was prepared by the township assessor.

With respect to the overvaluation argument, the board of review submitted information on five comparables, four of which are located in the same subdivision as the subject. The comparables consist of two-story dwellings of frame exterior construction that were built from 1978 to 1990. Features were generally similar when compared to the subject. The dwellings range in size from 2,303 to 2,564 square feet of living area. The comparables sold from August 2013 to January 2014 for prices ranging from \$190,000 to \$242,500 or from \$82.50 to \$95.43 per square foot of living area including land.

To demonstrate the subject property was uniformly assessed, the board of review submitted five assessment comparables located in the same subdivision as the subject. The comparables consist of two-story dwellings of frame exterior construction that were built from 1978 to 1986. Features were generally similar when compared to the subject. The dwellings range in size from 2,554 to 2,732 square feet of living area. The dwellings range in size from 2,554 to 2,732 square feet of living area and have improvement assessments ranging from \$59,728 to \$66,090 or from \$23.38 to \$24.58 per square foot of living area.

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

Conclusion of Law

The taxpayer argued assessment inequity as one of 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.

The parties submitted nine assessment comparables for the Board's consideration. The Board finds both parties' comparables were generally similar when compared to the subject in location, design, age, dwelling size and most features. They have improvement assessments ranging from \$43,529 to \$66,090 or from \$17.09 to \$24.58 per square foot of living area. The subject property has an improvement assessment of \$66,160 or \$23.39 per square foot of living area, which falls

within the range established by the similar assessment comparables contained in this record on a per square foot basis. Therefore, no reduction in the subject's improvement assessment is warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an alternative basis of the appeal. 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 parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to comparables #2 through #4 submitted by the appellant. These comparables sold from 1985 to 1992, which is not probative evidence of value as of the subject's January 1, 2014 assessment date. The Board gave less weight to comparable #1 submitted by the board of review due to its newer age and location in a different subdivision when compared to the subject. The Board finds the remaining five comparables are most similar when compared to the subject in location, design, age, dwelling size and features. These comparables sold from April 2013 to January 2014 for prices ranging from \$197,000 to \$242,500 or from \$77.34 to \$95.43 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$219,535 or \$77.60 per square foot of living area including land, which falls within the range established by the most similar comparable sales submitted by the parties. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, 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



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: February 24, 2017



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.