



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

APPELLANT: Mark Sandlass
DOCKET NO.: 14-02833.001-R-1
PARCEL NO.: 18-12-154-005

The parties of record before the Property Tax Appeal Board are Mark Sandlass, 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: \$13,480
IMPR.: \$108,881
TOTAL: \$122,361

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 part two-story and part one-story single-family dwelling of brick and frame exterior construction with 3,304 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full English-style basement with finished area, central air conditioning, a fireplace and a three-car garage of 663 square feet of building area. The property has a 22,435 square foot site and is located in Lakewood, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from .19 of a mile to 2.19-miles from the subject property. The comparables consist of two-story frame dwellings that were 8 to 16 years old. The comparables range in size from 2,576 to 4,188 square feet of living area and feature basements, central air conditioning and garages ranging in size from 750 to 814 square feet of building area. Three of the comparables each have a fireplace. The comparables

sold between January 2011 and December 2014 for prices ranging from \$305,000 to \$347,000 or from \$79.33 to \$118.40 per square foot of living area, including land, where one property, comparable #2, sold both in August 2011 and again in December 2014.

Based on this evidence, the appellant requested a reduced assessment of \$103,980 which would reflect a market value of approximately \$311,940 or \$94.41 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 \$122,361. The subject's assessment reflects a market value of \$366,790 or \$111.01 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.

In response to the appeal, the board of review submitted a memorandum, a copy of the subject's property record card along with data prepared by the Grafton Township Assessor's Office. The assessor contends that the appellant's sales were not "within the recommended date range" having sold in 2011, 2012 or late 2014.

In support of its contention of the correct assessment the board of review through the township assessor submitted information in a grid analysis on six comparable sales with no supporting documentation. The data fails to indicate proximity of the comparables to the subject property, but does identify that only comparable #6 is in the same subdivision as the subject property. The comparables consist of three one-story, a 1.5-story and two two-story dwellings of frame or frame and brick exterior construction. The homes were built between 1986 and 2006 and range in size from 3,213 to 3,458 square feet of living area. Each comparable has a basement, one of which is a walkout-style and one of which is an English-style. Each home has central air conditioning and a garage ranging in size from 590 to 899 square feet of building area. Five of the comparables have one or two fireplaces each. The properties sold between June 2013 and May 2014 for prices ranging from \$295,000 to \$475,000 or from \$91.50 to \$145.53 per square foot of living area, including land.

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

In written rebuttal, the appellant provided data on five new comparable properties, and repeated his original comparable sale #2, contending these sale dates are more similar to the dates of sale presented by the board of review. The Property Tax Appeal Board finds that pursuant to the rules of the Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)) [Emphasis added]. In light of these rules, the Property Tax Appeal Board has not considered the five newly submitted comparables presented by the appellant in conjunction with his rebuttal argument.

The appellant also provided a copy of a 2012 assessment year decision of the McHenry County Board of Review concerning the subject which reflected a reduction to \$98,202 due to the

February 2012 purchase price of the subject of \$291,400.¹ The appellant contends that since that 2012 decision, the subject's assessment for 2014 has increased by 25%. As part of the rebuttal, the appellant further argued the assessments of the comparables fail to reflect the recent sale prices and yet the subject property has an assessment that is significantly greater than some of these recent sale prices.

In surrebuttal, the board of review stated in pertinent part, "sale of subject was REO, price reflected inferior condition." In addition, the board of review submitted a two page grid analysis with three equity comparables that were not previously presented and three comparable sales which repeat original board of review sales #4, #5 and #6. As stated above, in rebuttal a party may not submit new evidence and thus, the equity data will not be further addressed on this record. Moreover, the Board finds that equity evidence is not responsive to the appellant's overvaluation argument.

After being provided the surrebuttal, the appellant filed a further response noting the assertion of "inferior condition." The appellant provided an additional grid analysis of four comparables where one of the properties was previously presented as appellant's comparable sale #3. As to the new comparable properties, the Board reiterates the rule concerning new evidence. It is noted, however, that the appellant argued that his February 2012 sale price of \$291,400 has been increased to an estimated market value of \$367,083 as of 2014 or nearly 26% higher than the recent sale price. In contrast, as outlined in his submission other short sale and REO properties in the area that sold in 2011 and 2012 have 2014 assessments that reflect estimated market values ranging from -4.23% to +7.5% different from their recent sale prices.

Conclusion of Law

As an initial matter, the Property Tax Appeal Board will address the appellant's arguments that were raised in rebuttal and further responded to by the board of review. As part of the rebuttal, the appellant articulated an argument that there is a significant disparity between the subject property and comparable properties with regard to the ratio of market value based upon the assessment(s) and recent sales data. However, the Board finds that the appellant failed to establish the estimated market value as of January 1, 2014 with any substantive evidence to establish that contention. The sole basis of the argument from the appellant was the 2012 purchase price of the subject property as compared to the subject's 2014 estimated market value and this was then compared to the 2013 sales of comparables and the 2014 estimated market values of those properties based upon their assessments. Due to the lack of substantive evidence of the estimated market value of the subject property as of the assessment date of January 1, 2014, the appellant's purported sales ratio argument fails.

As originally filed, 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

¹ The property record card indicates that for tax year 2013 the subject's total assessment was \$97,417 or a market value of approximately \$292,251, but there is no indication in the record that the appellant challenged the 2013 assessment. (See 35 ILCS 200/16-80 of the Property Tax Code concerning owner-occupied dwellings within the same quadrennial assessment cycle after a board of review assessment reduction.)

§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.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the August 2011 sale of appellant's comparable #2 and to appellant's comparable #3 which sold in January 2011. The Board has also given reduced weight to board of review sales #1, #2, #3 and #4 as these properties differ in design as either one-story or 1.5-story dwellings.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 that occurred between December 2011 and December 2014 along with board of review comparable sales #5 and #6 that occurred in February 2014 and May 2014. These most similar comparables sold for prices ranging from \$310,000 to \$390,000 or from \$82.86 to \$121.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$366,790 or \$111.01 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be particularly well-supported by board of review comparable #6 that is similar to the subject in age, design and features. 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



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.