



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

APPELLANT: Paul Schwake
DOCKET NO.: 14-02845.001-R-1
PARCEL NO.: 19-18-104-010

The parties of record before the Property Tax Appeal Board are Paul Schwake, 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: \$7,662
IMPR.: \$31,559
TOTAL: \$39,221

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 exterior construction with 1,496 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage that contains 420 square feet of building area. The property has a 9,833-square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

Paul Schwake appeared before the Property Tax Appeal Board contending a contention of law as the basis of the appeal. In support of this argument the appellant submitted a brief arguing that the assessment is flawed based on new bleachers that were erected directly behind his house and are six times larger than the old bleachers. Schwake testified that his home is directly behind South High School and the new bleachers were built without a permit and outside the building code. The appellant did not submit any evidence to show a monetary loss due to the new

bleachers being erected and cited no statutory authority or case law to support the contention of law.

Under cross examination, Schwake testified that the bleachers were tore down in 2012. Schwake testified that there were no damages paid to the homeowners.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,221. The subject's assessment reflects a market value of \$117,569 or \$78.59 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. Representing the board of review was Chairman Mark Ruda. Ruda called Algonquin Township Deputy Assessor Nancy Baldacci as a witness to testify regarding the evidence she prepared on behalf of the board of review.

The board of review stated on their Board of Review – Notes on Appeal that "The board of review agrees that the subject property has been impacted by the construction of the new bleachers. The evidence submitted is insufficient to quantify the amount of impact. Therefore, no change can be supported."

In support of its contention of the correct assessment the board of review submitted information on ten comparable sales located in the same neighborhood as the subject property with comparable #10 selling twice. Baldacci testified that the comparables were improved with 1, split-level dwelling and 9, two-story dwellings that ranged in size from 1,496 to 2,068 square feet of living area. The dwellings were constructed from 1987 to 1991. Seven comparables have a basement with two comparables having a finished area.¹ Baldacci testified that one comparable is located at 1161 Amberwood which is adjacent to the subject on the south and affected by the bleachers. The comparables have lot sizes ranging from 8,400 to 13,517 square feet of land area. The comparables sold from June 2012 to November 2014 for prices ranging from \$140,000 to \$195,000 or from \$80.65 to \$104.46 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellant submitted information in reference to board of review's comparable sale #10. The appellant submitted estimated values regarding the enhancements made to the property, prior to its 2014 sale.

Conclusion of Law

The appellant's appeal was based on a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

¹ The grid analysis submitted by the board of review, but prepared by the township assessor did not disclose exterior construction, central air conditioning, fireplaces or garages.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code § 1910.63.

The Board finds that the appellant cited no statutory authority or case law that would demonstrate that the subject's assessment was incorrect. In addition, the appellant submitted no market value evidence showing the subject's assessment was incorrect.

The board of review submitted ten suggested comparables for the Board's consideration. The Board gave less weight to the board of review comparable #7 due to its sale occurring in June 2012, which is dated and less indicative of fair market value as of the subject's January 1, 2014 assessment date. The Board gave less weight to the board of review's comparables #5, #8 and #9 due to their lack of a basement and/or larger dwelling size when compared to the subject. The Board gave less weight to the board of review's comparables #1, #2, #3, #4 and #6 due to their location not being directly influenced by the bleachers.

The Board finds the best evidence of market value to be board of review comparable sale #10. This property is the most similar comparable in terms of location, land size and age. This property is located adjacent to the subject property. This property originally sold in July of 2012 for a sale price of \$170,000 or \$82.21 per square foot of living area, land included before the old bleachers were demolished. The property re-sold in November 2014 for price of \$195,000 or \$94.29 per square foot of living area, including land after the new bleachers were erected. The subject's assessment reflects a market value of \$117,569 or \$78.59 per square foot of living area, including land, which is less than the best comparable sale in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by assessment is supported and a reduction is not warranted. 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: August 21, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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