



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

APPELLANT: William Ashton and William Rorig  
DOCKET NO.: 14-02846.001-R-1  
PARCEL NO.: 09-07-429-021

The parties of record before the Property Tax Appeal Board are William Ashton and William Rorig, the appellants; 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:** \$ 3,359  
**IMPR.:** \$13,950  
**TOTAL:** \$17,309

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 one-story dwelling of vinyl exterior construction that has 680 square feet of living area. The dwelling was constructed in 1940. The home features a crawl space foundation and a 440 square foot garage. The subject has a 5,170 square foot site. The subject property is located in McHenry Township, McHenry County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparables located within one mile of the subject. The appellants submitted the Multiple Listing Service sheets associated with the sale of the comparables. The comparables consist of one-story dwellings of unknown exterior construction that were built from 1936 to 2000. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 624 to 990 square feet of living area and are situated on sites that contain from 2,500 to 6,930 square feet of land area. The comparables sold from May 2014 to December 2014 for

prices ranging from \$27,000 to \$41,000 or from \$40.91 to \$45.67 per square foot of living area including land. Based on this evidence, the appellants 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 \$17,309. The subject's assessment reflects an estimated market value of \$51,886 or \$76.30 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%. In support of the subject's assessment, the board of review submitted three comparable sales. The evidence was prepared by the township assessor.

The comparables consist of one-story dwellings of vinyl, frame or aluminum exterior construction that were built from 1937 to 1955. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 760 to 882 square feet of living area that are situated on sites that contain from 5,900 to 14,400 square feet of land area. The comparables sold from September 2013 to January 2014 for prices ranging from \$70,000 to \$89,000 or from \$88.44 to \$117.11 per square foot of living area including land. The assessor adjusted the comparables for differences when compared to the subject in arriving at an average median sale price of \$91.85 per square foot of living area including land. The assessor also argued appellants' comparable #1 was sold "as is" and comparables #2, #3 and #4 were foreclosures. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessment. 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 appellants did not meet this burden of proof.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to comparables #1, #3 and #4 submitted by the appellants. The Multiple Listing Service sheets associated with these properties demonstrate they were sold in "as-is" condition and in need of repair. The Board gave less weight to comparable #2 submitted by the board of review due to its superior age and features when compared to the subject. The Board finds the remaining three comparable sales are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables sold from September 2013 to December 2014 for prices ranging from \$28,500 to \$78,000 or from \$45.67 to \$90.79 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$51,886 or \$76.30 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: March 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.