



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

APPELLANT: Robert & Barbara Nitschneider  
DOCKET NO.: 14-02917.001-R-1  
PARCEL NO.: 19-13-304-009

The parties of record before the Property Tax Appeal Board are Robert and Barbara Nitschneider, 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:** \$16,029  
**IMPR.:** \$62,497  
**TOTAL:** \$78,526

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 is improved with a one-story dwelling of brick and frame construction with 1,493 square feet of living area. The dwelling is approximately 55 years old. Features of the home include a full basement that is partially finished, central air conditioning, three fireplaces and a garage with 445 square feet of building area. The property has a .45 acre site and is located in Trout Valley, Algonquin Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a grid analysis containing information on four comparable sales improved with one-story dwellings that ranged in size from 1,136 to 1,783 square feet of living area. The dwellings were constructed in 1958 and 1959. Three of the comparables were located in Cary and one comparable was located in Trout Valley. The sales occurred from August 2012 to May 2014 for prices ranging from \$50,000 to \$184,000 or from \$39.84 to \$103.20 per square foot of living area, including land. The analysis made adjustments to the comparables for differences

from the subject to arrive an "Equalized Sale Price" for each property that ranged from \$59,452 to \$195,050. Based on this analysis the appellants requested the subject's assessment be reduced to reflect a market value of \$129,562 and a revised assessment of \$43,183.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,526. The subject's assessment reflects a market value of \$235,390 or \$157.66 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 support of its contention of the correct assessment the board of review submitted evidence provided by the Algonquin Township Assessor's office, which included information on six comparables located in Trout Valley. The comparables were improved with one-story dwellings that ranged in size from 1,602 to 2,006 square feet of living area. The dwellings ranged in age from 42 to 61 years old and had varying degrees of similarity to the subject property. The sales occurred from January 2012 to December 2013 for prices ranging from \$107,700 to \$326,000 or from \$87.01 to \$218.55 per square foot of living area, including land. Adjustments were made to the comparables to account for differences from the subject property to arrive at adjusted prices ranging from \$129,900 to \$326,300.

The assessor also noted the subject property is located in Trout Valley which requires all residents to belong to a Homeowner's Association. Membership in the association gives residents access to a private beach, marina, boat launch, swimming pool, tennis court and two community buildings. The assessor asserted this is a different type of community than the community where three of the appellant's comparables are located, which is in the village of Cary and the subdivision of Brigadoon. To demonstrate the differences in the communities the assessor provided a spreadsheet of one-story sales located in Trout Valley and a spreadsheet of one-story sales located in Brigadoon.

In rebuttal the appellants submitted a grid analysis using all the comparables submitted by the parties.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be board of review comparable sales #2, #4, #5 and #6. These comparables were most similar to the subject in location, size, construction and features. These most similar comparables sold from September 2012 to August 2013 for prices ranging from \$232,000 to \$326,000 or from \$118.96 to \$218.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$235,390 or \$157.66 per square foot of living area, including land, which is within the range established by the best

comparable sales in this record. Less weight was given the appellants' comparables as three were located in a different community than the subject property and the remaining comparable differed from the subject in exterior construct and had no basement. Based on this evidence the Board finds a reduction in the subject's assessment s 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.



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Chairman



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Member

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Member



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Member

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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: May 20, 2016



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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.