



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

APPELLANT: Daniel Braun & Roger Sommer
DOCKET NO.: 14-02925.001-R-1
PARCEL NO.: 15-05-230-041

The parties of record before the Property Tax Appeal Board are Daniel Braun & Roger Sommer, the appellants,¹ and the McHenry County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$4,765
IMPR.: \$23,990
TOTAL: \$28,755

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 part 1-story and part 1.5-story dwelling² of frame construction with 1,462 square feet of living area. The dwelling was constructed in 1930. Features of the home include a partial basement, central air conditioning and a detached two-car garage. The property has a .31-acre site and is located in McHenry, Nunda Township, McHenry County.

¹ Attorney Jerri K. Bush withdrew her appearance as counsel by a filing dated March 14, 2016.

² The appellants referred to the dwelling as a one-story and the board of review referred to the dwelling as a 1.5-story. A copy of the property record card submitted by the board of review reveals that the dwelling has both a 1-story portion and a 1.5-story portion.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within .35 of a mile of the subject. The comparables were improved with one-story dwellings that were built between 1924 and 1945. The homes range in size from 1,020 to 1,284 square feet of living area. None of the dwellings were reported to have basements. One comparable has a fireplace and two homes have air conditioning. There was no information in the data about a garage for the subject or the comparable properties. The sales occurred in April 2013 and June 2013 for prices ranging from \$36,500 to \$55,000 or from \$28.56 to \$49.61 per square foot of living area, including land. The analysis included Property Equalization Values (adjustments) to the comparables for land,³ age, square footage, basement, fireplaces and/or air conditioning. No evidence or explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$49,514 or a total assessment of \$16,503. At the bottom of the analysis, data sources were listed as Assessor, County, MLS, Realist and Marshall & Swift.

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 \$34,529. The subject's assessment reflects a market value of \$103,504 or \$70.80 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 information prepared by the township assessor with a grid analysis of three comparable sales, numbered #4, #5 and #6, which were located from 3.07 to 4.63-miles from the subject property. The comparables consist of a 1.5-story and two, ranch style dwellings that were built between 1938 and 1988. The homes range in size from 1,164 to 1,512 square feet of living area and feature basements, one of which has finished area. Each home has central air conditioning, one comparable has a fireplace and two comparables have two-car garages. The properties sold between March 2013 and June 2013 for prices ranging from \$82,500 to \$125,500 or from \$68.41 to \$103.87 per square foot of living area, including land.

The data also reported that while the subject was originally built in 1930, there has been "extensive remodeling" in 2008 of new siding, windows, replacement of drywall on walls and ceilings and the installation of wood floors. The submission also stated the "garage appears to have been rebuilt." As such, the assessor opined that the subject has an effective age of 15 years.

³ There were no land sizes presented for any of the properties.

As to the comparables submitted by the appellants, the assessor cited to additional parcels "also owned" for comparable sales #2 and #3. The relevance of the additional parcels was not further detailed.

Based on the foregoing evidence, the board of review proposed to reduce the subject's assessment to \$28,755 which would reflect a market value of approximately \$86,265.

The appellants, through their counsel at the time, were informed of this proposed assessment reduction and a rejected the offer. The appellants requested that a decision be issued on the evidence of record.

In rebuttal to the evidence presented by the board of review, the appellants noted that board of review comparable #4 was lakefront property and comparable #5 has beach rights whereas the subject has neither of these features.

The board of review filed surrebuttal upon receipt of the appellants' rebuttal filing. Comparable #4 is on a lake, but was used because the characteristics of the house are similar to the subject. As to the beach rights of comparable #5, the board of review contends that "the property that is used as a beach by the residents of this area was sold to Island Lake Properties LLC in March of 2010." One area that was able to be used by residents may or may not still be available for the residents.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. None of the comparables are particularly similar to the subject property. The appellants' comparables lack a basement foundation and one of the comparables has a much larger lot than the subject property. Similarly, the board of review comparables are distant from the subject property all being more than 3 miles from the subject and at least one property is on a lake.

The Board finds the comparables sold between April 2013 and June 2013 for prices ranging from \$36,500 to \$125,500 or from \$28.56 to \$103.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$103,504 or \$70.80 per square foot of living area, including land, but the

board of review proposed an assessment reduction to \$28,755 which would reflect a market value of \$86,196 or \$58.96 per square foot of living area, including land, at the 2014 three year median level of assessments of 33.36%, which is supported when giving due consideration to adjustments to the comparables for differences from the subject property.

In conclusion, based on the proposal by the board of review, the Board finds a reduction in the subject's assessment is 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.

Mark Morris

Chairman

DR

Member

Member

Robert Hoffmann

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

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

A. Heston

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.