



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

APPELLANT: Charles and Bobette Maj
DOCKET NO.: 14-02955.001-R-1
PARCEL NO.: 19-19-101-032

The parties of record before the Property Tax Appeal Board are Charles and Bobette Maj, the appellants, by attorney James G. Militello III, of Prime Law Group, LLC in Woodstock; and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$19,525
IMPR.: \$43,008
TOTAL: \$62,533

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 2,117 square feet of living area. The dwelling is described as being a "Norwood Model" and was built in 1990. Features of the home include a partial basement with 260 square feet of finished area, central air conditioning, a fireplace and a two-car garage. The property has a .26-acre site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellants appeared before the Property Tax Appeal Board through counsel contending overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant disclosed that the subject property was purchased in September 2012 for a price of \$187,450. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had

been advertised on the open market with the Multiple Listing Service and it had been on the market for 90+ days.

The appellants also argued assessment inequity as the basis of the appeal. The appellants did not challenge the subject's land assessment. In support of this argument the appellant submitted information on ten equity comparables located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings of frame exterior construction built from 1989 to 1994. Each comparable is a "Norwood Model." Features include a full or partial basement with five comparables having finished area along with two comparables having a walk-out style basement. Each comparable has central air conditioning, one or two fireplaces and a two-car garage. Each dwelling contains 2,117 square feet of living area and have improvement assessments that range from \$28,827 to \$45,767 or from \$13.62 to \$21.62 per square foot of living area. The appellants requested that the subject's assessment be reduced.

The appellants' attorney called no witnesses and acknowledged that his Paralegal Brent Tarter prepared the evidence with his assistance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,780. The subject's assessment reflects a market value of \$206,175 or \$97.39 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. The subject has an improvement assessment of \$49,255 or \$23.27 per square foot of living area.

Appearing on behalf of the board of review was Board of Review Chairman, Mark Ruda and from the Assessor's Office was Nancy Baldacci, Deputy Assessor, Algonquin Township. Baldacci was qualified and accepted as an expert witness without objection. In support of its contention of the correct assessment the board of review through the township assessor submitted a spreadsheet with limited descriptive information on 50 equity comparables. The comparables are improved with two-story dwellings that contain 2,117 square feet of living area and are known as "Norwood Models." The comparables were built from 1989 to 1994 and 44 comparables have a full or partial basement with 16 comparables having finished area. The board of review did not disclose exterior construction, central air conditioning, fireplaces or garages on their spreadsheet. The improvement assessments ranged from \$28,827 to \$55,027. The board of review did not submit any market value evidence. The board of review requested that the assessment be confirmed based on the equity evidence supporting the current assessment.

Under cross-examination, Baldacci testified that the sale of the subject property was an arms-length transaction. Baldacci testified that she did not prepare the spreadsheet submitted by the board of review and the person who prepared the spreadsheet was not present. Baldacci testified that the spreadsheet submitted by the board of review does not contain information regarding central air conditioning, fireplaces, garages or assessments per square foot.

Conclusion of Law

The appellants contend in part that 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.

Based on the review of the testimony and record, the Board finds there is no evidence suggesting the subject sale was not an arm's-length transaction. The Illinois Supreme Court defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428, (1970). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1st Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc, 45 Ill.2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

The Board finds the best evidence of market value to be the purchase of the subject property in September 2012 for a price of \$187,450. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 90+ days. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$187,450 as of January 1, 2014. Since market value has been determined the 2014 three-year average median level of assessment for McHenry County of 33.36% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

The appellants also contend unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction granted in the assessment for overvaluation, the Board finds no further reduction in the subject's assessment is warranted on this basis.

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



Acting 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: June 23, 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.