



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

APPELLANT: Robert & Laurel Gotsch
DOCKET NO.: 15-00148.001-R-1
PARCEL NO.: 18-31-151-005

The parties of record before the Property Tax Appeal Board are Robert & Laurel Gotsch, 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 **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: \$6,488
IMPR.: \$65,735
TOTAL: \$72,223

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 2015 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 single-family dwelling of frame construction with 1,982 square feet of living area. The dwelling was constructed in 2005. Features of the property include a slab foundation, central air conditioning, one fireplace and a two-car attached garage with 446 square feet of building area. The property has a 5,500-square foot site and is located in Huntley, Grafton Township, McHenry County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants completed Section IV of the appeal disclosing the subject property was purchased in June 2015 for a price of \$238,000. The appellants indicated the parties to the transaction were not related, the property was sold through a Realtor, the property had been advertised for sale for two years and was listed for sale in a local newspaper and the Multiple Listing Service (MLS). To document the transaction the appellants

submitted a copy of the warranty deed. The appellants asserted that the sale price included furnishings that awarded the sale price of \$238,000.

The appellants also submitted information on six sales, including the subject property, improved with the same model as the subject property that had either 1,732 or 1,982 square feet of living area. According to the appellants these comparables have premium lots and basements while the subject does not. The evidence provided by the appellants disclosed that comparables #1 through #3 had central air conditioning and a garage ranging in size from 400 to 526 square feet of building area. These six properties sold from August 2012 to June 2015 for prices ranging from \$172,300 to \$239,000 or from \$90.82 to \$120.54 per square foot of living area, including land. The appellants noted that the average sales price was \$206,216.67. Three of the comparables were reported by the appellants to have land assessments of \$6,667 or \$8,333 and improvement assessments of \$54,470 and \$66,052 or \$31.45 and \$33.32 per square foot of living area.

In support of the assessment inequity argument the appellants submitted information on four comparables that were improved with one-story dwellings of frame construction that had either 1,964 or 1,982 square feet of living area. The dwellings were constructed in 2005. Each comparable has central air conditioning, one fireplace and a garage with either 446 or 526 square feet of building area. These properties have sites ranging in size from 6,000 to 8,982 square feet of land area. These comparables have improvement assessments ranging from \$65,172 to \$67,522 or from \$33.18 to \$34.08 per square foot of living area. The comparables have land assessments of \$6,667 and \$8,333 or from \$.74 to \$1.39 per square foot of land area.

Based on this evidence the appellants requested the subject's land assessment be reduced to \$6,200 and the improvement assessment be reduced to \$65,172 for a total revised assessment of \$71,372.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$77,199. The subject's assessment reflects a market value of \$231,898 or \$117.00 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue. The subject property has a land assessment \$6,488 or \$1.18 per square foot of land area and an improvement assessment of \$70,711 or \$35.68 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information provided by the Grafton Township Assessor. The assessor asserted the subject's assessment was supported by a statistical analysis of 290 neighborhood-specific sales that generated a 90% confidence interval of market value per square foot from \$113.07 to \$115.38 per square foot of living area. The assessor asserted the subject's assessed market value is slightly above this range but supported by the dwelling's larger size.

The assessor also asserted the assessment is supported by the purchase price of \$238,000. A copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's sale was submitted by the board of review disclosing the purchase had the elements of an arm's

length transaction and the net consideration for the real estate was \$238,000. The board of review also submitted a copy of the MLS listing sheet documenting the sale.

The assessor also provided 10 model matches disclosing that two had total assessments of \$73,505 and eight had total assessments of \$74,219. Based on this evidence the board of review indicated it was willing to stipulate to a total revised assessment of \$74,219.

In rebuttal the appellants submitted copies of the property record cards on four of the ten model matches identified by the township assessor and submitted by the board of review. The data showed that each of these four comparables had total assessment of \$72,223. The comparables had land assessments of \$6,488 and \$8,109 or from \$.93 to \$1.47 per square foot of land area and improvement assessments of \$64,114 and \$65,735 or \$32.35 and \$33.17 per square foot of living area.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The evidence disclosed the subject property was purchased in an arm's length transaction in June 2015 for a price of \$238,000. The board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's sale disclosing the purchase had the elements of an arm's length transaction and the net consideration for the real estate was \$238,000. The transfer declaration undermines the appellants' contention that the purchase price included consideration for furnishings. Furthermore, the appellants provided information on an additional sale that occurred in April 2015 for a price of \$239,000, which supports the conclusion the subject's purchase price was indicative of fair cash value. The subject's assessment before considering the assessment inequity argument reflects a market value below the purchase price demonstrating the subject property is not overvalued. The remaining sales provided by the appellants occurred in 2012 and 2013, not proximate in time to the assessment date at issue and are given little weight.

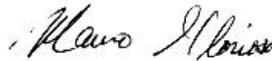
The appellants also contend assessment inequity as an alternative basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellants met this burden and a reduction in the assessment is warranted on this basis.

With respect to the land assessment, the record contains seven comparables provided by the appellants with land assessments of \$6,667 and \$8,333. Additionally, in rebuttal the appellants provided assessment data disclosing four comparables provided by the board of review had land assessments of \$6,488 and \$8,109. The land assessments appear to be done on a site basis. The

subject property has a land assessment of \$6,488, which is within the range and well supported by the comparables in the record.

With regard to the improvement assessment, the appellants provided seven comparables that were similar to the subject property with improvement assessments ranging from \$54,470 to \$67,552 or from \$31.45 to \$34.08 per square foot of living area. Additionally, in rebuttal the appellants provided evidence that four of the comparables provided by the board of review had improvement assessments of \$64,114 and \$65,735 or \$32.35 and \$33.17 per square foot of living area. The subject property has an improvement assessment of 70,711 or \$35.68 per square foot of living area, which is above that established by the comparables in this record. Based on this record the Board finds the appellants have demonstrated with clear and convincing evidence that the subject improvements are inequitably assessed and a reduction to the improvement 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. 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

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 19, 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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COUNTY

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