



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

APPELLANT: Carolynn Hladilek
DOCKET NO.: 15-01770.001-R-1
PARCEL NO.: 18-34-254-014

The parties of record before the Property Tax Appeal Board are Carolynn Hladilek, the appellant, 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: \$5,515
IMPR.: \$71,771
TOTAL: \$77,286

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 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 consists of a two-story dwelling of frame exterior construction with 2,596 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial basement, central air conditioning, a fireplace and a 500 square foot garage. The property has an 8,750 square foot site and is located in Huntley, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 1.3-miles of the subject property. The comparables consist of two-story frame dwellings that were 11 to 13 years old. The comparables range in size from 2,107 to 3,003 square feet of living area and feature basements, central air conditioning and garages ranging in size from 402 to 517 square feet of building area. Three of the comparables each also have a fireplace. The comparables sold in June or November 2015 for prices ranging from \$165,000 to \$220,000 or from \$54.95 to \$86.10 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$68,740 which would reflect a market value of approximately \$206,220 or \$79.44 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,286. The subject's assessment reflects a market value of \$232,160 or \$89.43 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.

In response to the appeal, the board of review submitted a memorandum and data prepared by Hugo I. Roldan, Grafton Township Deputy Assessor. The assessor contended that appellant's comparables #1 and #3 were not located in the same neighborhood code assigned by the assessor as the subject property and also contended that appellant's comparable #4 last sold in 2011.¹

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame dwellings that were built in 2001 or 2002. The comparables range in size from 2,323 to 2,596 square feet of living area and feature basements, central air conditioning and garages ranging in size from 500 to 527 square feet of building area. One of the comparables also has a fireplace. The comparables sold between June 2014 and October 2014 for prices ranging from \$213,000 to \$265,000 or from \$82.82 to \$107.53 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 as this dwelling is located 1.3-miles from the subject property. The Board has also given reduced weight to appellant's comparables #1 and #4 as each of these dwellings is either substantially smaller or substantially larger than the subject dwelling.

¹ Attached to the appellant's submission is a printout for appellant's comparable #4 from the Grafton Township Assessor's Office depicting the last sale occurred in June 2015 for a price of \$165,000 which was denoted as "arms length."

The Board finds the best evidence of market value to be appellant's comparable sale #2 and the board of review comparable sales. These five most similar comparables in location, age, size and/or features sold between June 2014 and June 2015 for prices ranging from \$200,000 to \$265,000 or from \$82.82 to \$102.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$232,160 or \$89.43 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting Member

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: November 21, 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Carolynn Hladilek
11485 Heritage Lane
Huntley, IL 60142

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098