



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

APPELLANT: William Petsche  
DOCKET NO.: 15-02223.001-R-1  
PARCEL NO.: 18-21-354-009

The parties of record before the Property Tax Appeal Board are William Petsche, 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 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:

<b>LAND:</b>	\$4,216
<b>IMPR.:</b>	\$54,042
<b>TOTAL:</b>	\$58,258

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 townhome of brick and vinyl siding exterior construction with approximately 1,725 square feet of living area.<sup>1</sup> The dwelling was constructed in 2014. Features of the townhome include a partial unfinished basement, central air conditioning and a two-car garage of 425 square feet of building area. The property is located in Huntley, Grafton Township, McHenry County.

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<sup>1</sup> The appellant's appraiser reported a dwelling size of 1,708 square feet with an illegible schematic drawing. The assessing officials and the appellant through a printout concerning the subject property both reported a dwelling size of 1,725 square feet of building area. Despite this small size discrepancy, the Board finds a determination of the correct assessment can be made on this record.

The appellant contends overvaluation as the basis of the appeal. The appellant marked recent sale, comparable sales and recent appraisal as the evidentiary bases of this appeal.

As to the recent sale, the appellant reported the subject property was purchased on January 12, 2016 from Jinwan Park for a purchase price of \$175,000. The appellant reported the property was on the market with a realtor and listed in the Multiple Listing Service (MLS) for a period of four to five months before being sold. The appellant also submitted a copy of the real estate sales contract with the appeal.

As to comparable sales, the appellant provided four Grafton Township Assessor printouts of Linden model townhomes that were built between 2010 and 2012. The townhomes each contain 1,725 square feet of living area with 798 square foot basements, air conditioning and garages of either 426 or 763 square feet of building area. One of the comparables also has a fireplace. Each property sold between January 2010 to November 2014 for prices ranging from \$179,435 to \$216,182 or from \$104.02 to \$125.32 per square foot of living area, including land.

The appellant also submitted an appraisal<sup>2</sup> prepared in connection with the purchase transaction estimating the subject property had a market value of \$175,000 as of December 29, 2015. As part of the appraisal, the appraiser reported the subject property had been listed for sale for 125 days with an asking price of \$179,900. The appraiser noted the sales contract did not include any concessions. The appraiser utilized both the sales comparison and income approaches to value in arriving at the value conclusion. The Board finds that much of the income approach data is missing due to the manner in which the appraisal report was photocopied.

For the sales comparison approach, the appraiser analyzed six comparable townhomes, four of which recently sold and two of which were active listings. Each of the comparables was located in the subject's development. The townhomes consist of two-story dwellings that were 1 to 21 years old. The townhomes range in size from 1,425 to 1,733 square feet of living area with partial basements, one of which is finished and one of which was a walkout-style. Each comparable has central air conditioning and both the subject and comparable sale #1 were noted as "end units." The sales occurred between December 2014 and November 2015 and the sale prices and asking prices ranged from \$172,010 to \$180,000 or from \$101.78 to \$126.25 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 \$63,851. The subject's assessment reflects a market value of \$191,802 or \$111.19 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 gathered by Hugo Roldan, Grafton Township Deputy Assessor. The assessor contended that the appellant

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<sup>2</sup> It appears that the original appraisal was prepared on legal sized paper, but was copied to standard 8 1/2" x 11" paper which cut-off the bottom portion of each page. However, based on the record evidence, the Board finds a determination can be made despite the incomplete nature of the appraisal report.

was not the owner as of the lien date at issue of January 1, 2015 and the owner of public record was the prior property owner with the sale of the property not occurring until January, 2016.<sup>3</sup>

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 subject's townhome development and each of which was denoted as an "end unit." The comparables consist of two-story brick and vinyl siding constructed townhomes that were built in 2014. The dwellings contain either 1,645 or 1,808 square feet of living area. Three of the comparables have partial basements. Each townhome has central air conditioning, one has a fireplace and each has a 440 square foot garage. The comparables sold between December 2014 and January 2015 for prices ranging from \$202,605 to \$223,540 or from \$112.06 to \$135.89 per square foot of living area, including land. The board of review's grid analysis also indicates that the subject property sold in January 2016 for \$175,000 in an "arms length" transaction.

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

The Board finds the best evidence of market value to be the recent purchase price and the appraisal submitted by the appellant both of which indicate a market value of \$175,000 for the subject property. The Property Tax Appeal Board has given no weight to comparable sales #1 through #3 that were presented by the appellant in the form of printout sheets because these three sales occurred between January 2010 and December 2012, dates too remote in time to be indicative of the subject's estimated market value as of January 1, 2015. The Board has also given reduced weight to appellant's comparable sale #4 as this dwelling has both a fireplace and a larger garage than the subject dwelling, even though the sale occurred in November 2014, a date proximate in time to the valuation date at issue.

The subject's assessment reflects a market value of \$191,802 or \$111.19 per square foot of living area, including land, which is above the recent purchase price and also above the appraised value. Little weight has been given to the board of review comparables as none is the same model/dwelling size as the subject, comparable #2 lacks a basement and each has a larger garage than the subject dwelling.

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<sup>3</sup> Procedurally, if the board of review objects to jurisdiction of an appeal pending before the Property Tax Appeal Board, the board of review "must submit a written request for dismissal of the petition **prior** to the submission of the Board of Review Notes on Appeal and accompanying documentation." [Emphasis added.] (86 Ill.Admin.Code §1910.40(b)) Moreover, the Property Tax Appeal Board finds that the McHenry County Board of Review issued its Notice of Final Decision to the appellant William Petsche on March 11, 2016 and advised him that he had 30 days to appeal the assessment to the Property Tax Appeal Board.

On this record, the Board finds the subject property had a market value of \$175,000 as of the assessment date at issue. Since market value has been established the 2015 three year average median level of assessments for McHenry County of 33.29% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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

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COUNTY

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