



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

APPELLANT: Robert & Lori Shannon  
DOCKET NO.: 15-03073.001-R-1  
PARCEL NO.: 18-02-129-003

The parties of record before the Property Tax Appeal Board are Robert & Lori Shannon, 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 **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:** \$12,974  
**IMPR.:** \$106,299  
**TOTAL:** \$119,273

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 consists of a one-story single-family dwelling of frame and brick exterior construction with 2,714 square feet of living area. The dwelling was constructed in 2005. Features of the home include a partial walkout-style basement with finished area, central air conditioning, a fireplace and an attached 817 square foot garage. The property also has a 609 square foot in-ground pool on a 20,019 square foot site and is located in Brighton Oaks subdivision, Lakewood, Grafton Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .25 of a mile of the subject property. The comparables consist of a one-story, a 1.5-story and two, two-story dwellings of frame or brick and frame exterior construction. The homes range in age from 12 to 32 years old and range in size from 2,813 to 3,696 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage

ranging in size from 531 to 723 square feet of building area. Based on the underlying documentation, the comparables sold between February 2014 and December 2014 for prices ranging from \$255,000 to \$349,000 or from \$72.61 to \$106.89 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$87,500 which would reflect a market value of approximately \$262,500 or \$96.72 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 \$119,273. The subject's assessment reflects a market value of \$358,285 or \$132.01 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 David Knutson, Grafton Township Deputy Assessor. The assessor contended that three of the appellants' comparable properties were located "outside the appellant's neighborhood" as assigned by the township assessor. The assessor also contended that comparables #1 through #3 differed from the subject in story height being two-story dwellings as compared to the subject's one-story design. Furthermore, the assessor noted differences in dwelling size when compared to the subject dwelling and noted that the one one-story home presented by the appellants was much older than the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales each of which was located in the Turnberry Estates subdivision. The comparables consist of one-story frame or frame and brick dwellings that were built in either 1999 or 2001. The homes range in size from 2,536 to 2,761 square feet of living area and feature full or partial basements, one of which is a walkout-style and one of which is an English style. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 676 to 879 square feet of building area. The comparables sold between September 2014 and January 2015 for prices ranging from \$360,000 to \$384,000 or from \$139.08 to \$147.87 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.

In written rebuttal, the appellants noted that the assessor's neighborhood determination has failed to include any properties in the subject's subdivision of Brighton Oaks. To support this contention, the appellant included driving maps to each of the board of review comparables from the subject property which depicts traveling distances of more than 2.5-miles to each property. The board of review comparables are located in "an exclusive country club community." The comparables presented by the appellants are similar non-golf course development properties to the subject, according to the appellants. The appellants also noted differences in basement finish, lot size, garage size and other differing features.

After having been forwarded a copy of the appellants' rebuttal filing, the board of review provided surrebuttal consisting of a memorandum from Alan D. Zielinski, Grafton Township Assessor, along with Exhibits A, B and C, consisting of 13 total pages. Exhibit A is described as "how Grafton Township categorizes its residential neighborhoods" which the assessor contends is a clarification and "not new evidence." Exhibit B purportedly clarifies neighborhoods from statistical analysis. The assessor also stated that the subject property "is unique in its design (ranch), small gross living area and amenities including in-ground pool." Exhibit C consists of "all of the arm's-length sales" from the subject's subdivision which the assessor contends is provided as "clarification not new evidence."

The Board finds the board of review's submission of surrebuttal is inappropriate new evidence for purposes of this appeal and shall not be considered under the procedural rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.66) To the extent that the assessing officials wanted to explain further their neighborhood code determinations, they were free to do so directly with the taxpayer/owner, but had no authority to submit such new evidence to the Property Tax Appeal Board as part of this appeal; if an explanation as to the basis for choosing certain properties was deemed necessary, the assessing officials should have submitted that evidence with their initial submission in this appeal.

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

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 through #3 due to differences in design when compared to the subject one-story dwelling and/or differences in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sale #4, despite its much greater age, along with the board of review comparables, despite their location away from the subject property. These most similar one-story comparables range in size from 2,536 to 3,265 square feet of living area and sold between February 2014 and January 2015 for prices ranging from \$349,000 to \$384,000 or from \$106.89 to \$147.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$358,285 or \$132.01 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and after considering adjustments to the comparables for differences when compared to the subject in age, size and/or features, including the subject's in-ground pool, 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

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