



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

APPELLANT: James & Judith LaShelle
DOCKET NO.: 15-04172.001-R-1
PARCEL NO.: 09-21-102-016

The parties of record before the Property Tax Appeal Board are James & Judith LaShelle, the appellants, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; 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: \$18,821
IMPR.: \$89,501
TOTAL: \$108,322

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 part two-story and part one-story dwelling of frame construction with 3,615 square feet of living area.¹ The dwelling was constructed in 1992. Features of the home include a basement that is 75% finished, central air conditioning, two fireplaces, an attached 3-car garage and an in-ground swimming pool. The property has a 41,544 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$325,000 as of January 1, 2015.

¹ The parties differ by 281 feet as to the size of the subject dwelling. The Board finds the parties' differences will not impact the Board's decision.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,247. The subject's assessment reflects a market value of \$346,191 or \$95.77 per square foot of living area including land, when using 3,615 square feet of living area and the 2015 three year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on one comparable sale.

The board of review submitted rebuttal critiquing the appellants' submission. The McHenry Township assessor also argued that a request for a re-measurement was made to the appellants' attorney's office, but no reply was received.

The appellants submitted rebuttal evidence and argued that the board of review's comparable was superior to the subject.

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

As an initial matter regarding the McHenry Township assessor's request to measure the subject property, the Board finds the request must be made by the McHenry County Board of Review to influence the appeal before the Property Tax Appeal Board. Section 1910.94(a) of the rules of the Property Tax Appeal Board states in pertinent part:

No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a **request made in writing by the board of review or a taxing body...** (86 Ill.Adm.Code §1910.94(a)).

The Board finds the best evidence of market value to be the appraisal submitted by the appellants. The Board gave less weight to the board of review's comparable sale that occurred in December 2014 for \$335,000 or \$102.54 per square foot of living area, including land. The Board finds this comparable was built in 2006, which would make this dwelling considerably newer than the subject property. The subject's assessment reflects a market value of \$346,191 or \$95.77 per square foot of living area, including land, which is above the appraised value. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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(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



Member



Acting 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: December 19, 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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