



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

APPELLANT: Scott Kiley
DOCKET NO.: 15-04246.001-R-1
PARCEL NO.: 20-30-400-025

The parties of record before the Property Tax Appeal Board are Scott Kiley, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$99,373
IMPR.: \$253,720
TOTAL: \$353,093

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 is improved with a two-story dwelling of brick and frame construction with 6,826 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full finished basement, central air conditioning, 5½ bathrooms, five fireplaces and an attached garage with 1,375 square feet of building area. The property also has a horse barn with 2,183 square feet of building area that was constructed in 2002. The property has a five-acre site and is located in Barrington Hills, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of brick or masonry construction that range in size from 4,822 to 9,759 square feet of living area. The dwellings were constructed from 1929 to 1993. The appellant indicated these properties have sites ranging in size from 1 acre to 22 acres. The appellant described each comparable as

having a full basement with two being finished, central air conditioning, three to six fireplaces and either a 3-car garage or a 3.5-car garage. The property record card associated with appellant's sale #2 indicated this property also has a tennis court and an in-ground swimming pool. The sales occurred from April 2013 to April 2015 for prices ranging from \$650,000 to \$1,250,000 or from \$128.09 to \$140.72 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$306,093 to reflect a market value of \$918,370 or \$134.54 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 \$353,093. The subject's assessment reflects a market value of \$1,060,658 or \$155.38 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 support of its contention of the correct assessment the board of review submitted information on five comparable sales identified by the township assessor that were improved with four, 2-story dwellings and a 1.5-story dwelling that range in size from 5,109 to 6,633 square feet of living area. The dwellings range in age from 13 to 23 years old. Each comparable has a basement with finished area, central air conditioning, one to five fireplaces, from four to seven full bathrooms, one or two ½-bathrooms and garages ranging in size from 785 to 1,333 square feet of building area. Comparable #2 was described as having a second kitchen and a carport; comparable #3 has an in-ground swimming pool; and comparable #4 has a swimming pool and second kitchen. The comparables have sites ranging in size from 5.0 to 5.64 acres. The comparables are described as being located from .29 of a mile to 1.05 miles from the subject property. These properties sold from September 2013 to May 2015 for prices ranging from \$680,000 to \$1,100,000 or from \$128.35 to \$195.73 per square foot of living area, including land.

The board of review grid analysis containing the comparable sales had adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$900,100 to \$1,268,100. The analysis also included appellant's comparable sale #3. The document indicated that appellant's comparable sale #1 was excluded due to differences from the subject property in location. The grid analysis also indicated that appellant's comparable sale #2 was excluded due to the dwelling receiving a partial assessment from the board of review based on the condition of the home at the time of sale in April 2015. The document concluded that the subject's indicated value by the sales comparison approach was \$1,101,600.

In rebuttal the appellant's counsel asserted each of the comparables used by the board of review were raw unconfirmed sales. The appellant's counsel also critiqued each sale contained in the board of review's analysis.

In response the board of review provided copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each of its comparable sales and copies of the property record cards for its sales. The transfer declarations indicated each property was advertised for sale. The declarations further showed that comparable sale #4 was a Bank REO (real estate owned) and comparable sale #5 was a short sale.

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 Board finds the best evidence of market value to be the comparable sales provided by the board of review. These comparables were similar to the subject in location, age, relative style with the exception of comparable #4 being a 1.5-story dwelling, relative size, features with the exception none had a horse barn as does the subject property and land area. These properties sold from September 2013 to May 2015 for prices ranging from \$680,000 to \$1,100,000 or from \$128.35 to \$195.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,060,658 or \$155.38 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Only one of the board of review comparables sold below the market value reflected by the subject's assessment on a square foot basis. The Board gave less weight to the appellant's comparables as comparables #1 and #3 sold in early 2013, not as proximate in time to the assessment as were the comparables provided by the board of review. Furthermore, appellant's comparable #1 was not as similar to the subject in size as were the board of review comparable sales. The Board further finds that appellant's comparable #2 was not as similar to the subject dwelling in location, age, size and land area. Also, the board of review submission indicated there was some issue with respect to the condition of appellant's comparable sale #2 at the time it sold in April 2015. 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



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: October 20, 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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