



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

APPELLANT: David M. Schmidt  
DOCKET NO.: 15-04843.001-R-1  
PARCEL NO.: 18-22-403-026

The parties of record before the Property Tax Appeal Board are David M. Schmidt, 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:** \$4,866  
**IMPR.:** \$70,213  
**TOTAL:** \$75,079

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 frame construction with 2,881 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 575 square feet of building area. The property has an 8,200 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 three comparable sales improved with two-story dwellings of frame construction that have either 2,867 or 2,881 square feet of living area. The dwellings were either 12 or 15 years old. Each comparable has an unfinished basement, central air conditioning and a two-car garage with 467 square feet of building area. One comparable has a fireplace. The appellant indicated each comparable has a site similar in size to the subject's site. The properties are described as being located approximately .5 of a mile from the subject property. These

properties sold in June 2012 and December 2012 for prices ranging from \$177,000 to \$192,000 or from \$61.73 to \$66.97 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$61,743, which would reflect a market value of \$185,248 using the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,079. The subject's assessment reflects a market value of \$225,530 or \$78.28 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 four comparable sales identified by the township assessor improved with two-story dwellings of frame construction that range in size from 2,873 to 2,893 square feet of living area. The dwellings were constructed in 2000 and 2001. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage with either 467 or 673 square feet of building area. Each comparable has the same assessment neighborhood code as the subject property. The comparables sold from October 2014 to January 2015 for prices ranging from \$245,000 to \$270,000 or from \$85.04 to \$93.98 per square foot of living area, including land. The board of review asserted these sales show the subject property is under-assessed.

### **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 submitted by the board of review. The board of review comparables were similar to the subject property in location, size, style, age and features. These properties also sold proximate in time to the assessment date at issue. The board of review comparables sold from October 2014 to January 2015 for prices ranging from \$245,000 to \$270,000 or from \$85.04 to \$93.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$225,530 or \$78.28 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Less weight was given the appellant's comparables as these properties did not sell as proximate in time to the assessment date as the comparables provided by the board of review. 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

David M. Schmidt  
10494 Somerset Lane  
Huntley, IL 60142

COUNTY

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