



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

APPELLANT: Ryan Zeman
DOCKET NO.: 15-05032.001-R-1
PARCEL NO.: 20-08-153-004

The parties of record before the Property Tax Appeal Board are Ryan Zeman, 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: \$50,845
IMPR.: \$85,247
TOTAL: \$136,092

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 dwelling of frame and brick construction with 3,761 square feet of living area.¹ The dwelling was constructed in 1997. Features of the home include a full basement that has 269 square feet of finished area, central air conditioning, a fireplace and a 761 square foot garage. The property has a 1-acre site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on four comparable sales. The appellant did not contest the subject's land assessment. The comparables had varying degrees of

¹ The Board finds the best evidence of the subject's dwelling size is the sketch submitted by the board of review that reveals the subject has 3,761 square feet of living area.

similarity to the subject.² The comparables sold from September 2014 to May 2015 for prices ranging from \$376,900 to \$549,999 or from \$114.21 to \$145.97 per square foot of living area, including land. The comparables had improvement assessments ranging from \$71,664 to \$106,297 or from \$19.76 to \$28.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,092. The subject's assessment reflects a market value of \$408,807 or \$108.70 per square foot of living area including land, when using 3,761 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. The subject has an improvement assessment of \$85,247 or \$22.67 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five comparables, one of which was also submitted by the appellant. The comparables had varying degrees of similarity to the subject and sold from October 2014 to June 2015 for prices ranging from \$462,500 to \$550,000 or from \$122.46 to \$165.21 per square foot of living area, including land. The comparables had improvement assessments ranging from \$88,027 to \$113,334 or from \$23.53 to \$30.08 per square foot of living area.

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 parties' common comparable, as well as the board of review's comparables #1, #3 and #5. These comparables were most similar to the subject in location, lot size, dwelling size, age and features. These most similar comparables sold from October 2014 to March 2015 for prices ranging from \$462,500 to \$550,000 or from \$122.46 to \$148.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$408,807 or \$108.70 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave less weight to the parties' remaining comparables due to their larger or smaller lot size, smaller dwelling size and/or older age, when compared to the subject. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the

² The appellant's grid erroneously listed the dwelling sizes for the appellant's comparables #2 and #3. The correct sizes were disclosed within the property characteristic sheets submitted as support.

assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 improvement assessment equity to be the parties' common comparable, as well as the board of review's comparables #1, #3 and #5. These comparables were most similar to the subject in location, size, age and features. These most similar comparables had improvement assessments ranging from \$88,027 to \$113,334 or from \$23.53 to \$30.08 per square foot of living area. The subject's improvement assessment of \$85,247 or \$22.67 per square foot of living area falls below the range established by the best equity comparables in this record. The Board gave less weight to the parties' remaining equity comparables due to their smaller size and/or older construction when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on the grounds of uniformity.

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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