



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

APPELLANT: Carole Krohn  
DOCKET NO.: 15-05034.001-R-1  
PARCEL NO.: 19-19-276-042

The parties of record before the Property Tax Appeal Board are Carole Krohn, 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:** \$24,245  
**IMPR.:** \$52,645  
**TOTAL:** \$76,890

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 2,117 square feet of living area.<sup>1</sup> The dwelling was constructed in 1989. Features of the home include a basement that is partially finished, central air conditioning, a fireplace and a 433 square foot garage. The property has a .302-acre site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$188,000 as of January 1, 2016. The appraisal was prepared by Chad A. Stewart.

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<sup>1</sup> The parties differ by 3 feet as to the size of the subject dwelling. The Board finds the parties' size discrepancy will not substantively impact the Board's decision.

The appraiser described the subject dwelling as being in average condition with some minor deferred maintenance items and evidence of some water damage in the breakfast area. The subject has been updated with a newer roof and updated master bath.

In estimating the market value of the subject property, the appraiser developed the cost approach and the sales comparison approach to value. Under the cost approach to value, the appellant's appraiser arrived at an indicated value for the subject property of \$192,400. Under the sales comparison approach to value, the appellant's appraiser utilized six comparable sales. The comparables selected by the appellant's appraiser were improved with four split-level style dwellings and two 2-story style dwellings that ranged in size from 1,594 to 2,550 square feet of living area. The dwellings were built from 1988 to 1995. Five comparables have basements, three of which have finished area and one has no basement. Each comparable has central air conditioning and a two-car garage. Five comparables have a fireplace. The comparables have sites ranging in size from 6,165 to 17,858 square feet of land area and were located from .16 to .80 of a mile from the subject property. The comparables sold from January to December 2014 for prices ranging from \$162,000 to \$210,000 or from \$66.67 to \$122.96 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$161,000 to \$197,000. Under reconciliation, the appellant's appraiser placed most weight on the sales comparison approach and arrived at an estimated market value of \$188,000. The appellant requested the subject's assessment be reduced to \$62,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,890. The subject's assessment reflects a market value of \$230,970 or \$109.10 per square foot of living area including land, when using 2,117 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 four comparable sales improved with two-story "Norwood" style dwellings, like the subject, from the subject's subdivision. The comparables had 2,115 or 2,117 square feet of living area. The comparables were constructed from 1989 to 1993. Three comparables have basements, two of which have finished area and one has no basement. Each comparable has central air conditioning and a 433 square foot garage. Three comparables have a fireplace. The comparables have sites ranging in size from .200 to .232 of an acre of land area. The sales occurred from May to August 2014 for prices ranging from \$215,000 to \$257,000 or from \$101.65 to \$121.40 per square foot of living area, including land.

As to the appellant's evidence, the board of review argued that the appellant's appraisal included four dissimilar split-level homes and two sales that were located in the inferior subdivision of Crystal In The Park.

### **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 board of review's comparables. These comparable sales provided by the board of review were similar "Norwood" style dwellings like the subject and were located in the same subdivision as the subject. These properties sold from May to August 2014 for prices ranging from \$215,000 to \$257,000 or from \$101.65 to \$121.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$230,970 or \$109.10, which is within the range established by the best sales in the record. The Board gave less weight to the appellant's appraisal. The Board finds the appellant's appraisal included four dissimilar split-level style dwellings, when there were similar "Norwood" style dwellings like the subject available from the subject's neighborhood. The Board further finds the subject suffers some minor deferred maintenance items and evidence of some water damage in the breakfast area, however, the appellant's appraiser categorized the subject's condition as average, which further reduces the credibility of the report. Based on the evidence in this record, the Board finds the subject's assessment is supported and 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: 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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COUNTY

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