



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

APPELLANT: Ryan Klos
DOCKET NO.: 15-05149.001-R-1
PARCEL NO.: 08-28-352-006

The parties of record before the Property Tax Appeal Board are Ryan Klos, 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: \$15,265
IMPR.: \$32,265
TOTAL: \$47,530

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 frame dwelling containing 2,286 square feet of living area. The dwelling is 8 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 2-car garage. The subject is situated on a 10,608 square foot site located in Woodstock, Greenwood Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. The Board will analyze the appeal based on both overvaluation and equity. In support of these arguments the appellant submitted information on four comparables. They are described as two-story frame or brick and frame dwellings ranging in age from 5 to 10 years old and ranging in size from 1,856 to 2,755 square feet of living area.¹ They are located within one block of the subject. These comparables

¹ The appellant reported the dwelling size of comparable #1 as 2,982 square feet of living area and did not report dwelling size for comparable #4. The appellant did not submit any evidence of dwelling size. The board of review reported dwelling sizes for all of the appellant's comparables in a neighborhood analysis.

have improvement assessments ranging from \$23,325 to \$42,015 or from \$12.57 to \$15.25 per square foot of living area. Two of these comparables sold in December 2005 and March 2008 for \$241,080 and \$317,062 or for \$124.93 and \$129.89 per square foot of living area land included. The appellant reported comparable #3 sold for \$180,000 or \$65.34 per square foot of living area including land but no sale date was disclosed. The appellant submitted a letter expressing concern about changes the county made to assessments and the timing of these changes. The appellant also claims that "all other properties in my area are listed at an average of \$12.58 for improvement assessment per square foot but mine is at \$14.11 and is a smaller home by several hundred square feet."

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$7,633 or \$0.72 per square foot of land area and the subject's improvement assessment be reduced to \$28,735 or \$12.57 per square foot of living area. The requested reduction in the total assessment to \$36,368 results in a market value of approximately \$109,115 or \$47.73 per square foot of living area including land at 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 \$47,530. The subject's assessment reflects a market value of \$142,776 or \$62.46 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. The subject property has an improvement assessment of \$32,265 or \$14.11 per square foot of living area and a land assessment of \$15,265 or \$1.44 per square foot of land area.

In support of the subject's assessment the board of review submitted an undated neighborhood analysis with equity information. The neighborhood analysis contained information on 56 comparable properties excluding the subject and including the four comparables submitted by the appellant. The dwellings range in size from 1,855 to 2,997 square feet of living area. They have improvement assessments ranging from \$23,325 to \$47,048 or from \$12.57 to \$15.70 per square foot of living area. The sites ranged in size from 9,005 to 106,020 square feet of land area. Each of the land assessments was \$15,265 which corresponds to assessment values ranging from \$0.14 to \$1.70 per square foot of land area. The board of review submitted no sales comparables for the Board's consideration. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends in part overvaluation as the basis of the appeal. 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 based on overvaluation is not warranted.

The Board finds neither party submitted recent comparable sales for the Board's consideration. Based on this lack of evidence, the Board finds no reduction based on overvaluation is justified.

The Board will also analyze the appeal based on equity. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The parties submitted 56 unique equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables, which were also board of review comparables #1, #14, #33 and #37, based on dissimilar dwelling sizes. The Board also gave less weight to board of review comparables #1 through #3 and #11 to #57 based on dissimilar dwelling sizes as compared to the subject. The Board finds board of review comparables #4 and #6 through #10 are most similar to the subject in dwelling size and similar to the subject location, style and age. These comparables had improvement assessments ranging from \$13.87 to \$14.44 per square foot of living area. The subject's improvement assessment of \$14.11 per square foot of living area falls within the range established by the most similar comparables in the record. The 56 comparables' land assessments range from \$0.14 to \$1.70 per square foot of land area. The subject's land assessment of \$1.44 per square foot of land area falls within the range established by these comparables. Based on this record, the Board finds no reduction based on equity is warranted.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: _____

May 15, 2018



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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