



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

APPELLANT: Michael & Kathleen Friedle
DOCKET NO.: 15-06233.001-R-1
PARCEL NO.: 05-20-107-001

The parties of record before the Property Tax Appeal Board are Michael & Kathleen Friedle, the appellants; 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: \$12,841
IMPR.: \$73,260
TOTAL: \$86,101

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling of brick and frame exterior construction that has 2,505 square feet of living area. The dwelling was built in 2000. Features include a full basement that is partially finished, central air conditioning, two fireplaces and a 1,520 square foot attached garage. The subject has a 43,756 square foot site. The subject property is located in Burton Township, McHenry County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted three comparable sales located from .25 to 1.5 miles from the subject property. The comparables are comprised of two-story dwellings of vinyl, brick and aluminum or brick and cedar exterior construction that are from 14 to 21 years old. Features include finished basement area, central air conditioning, a fireplace and a garage that has either 500 or 750 square feet of building area. The dwellings range in size from 2,482 to 4,008 square feet of living area and are situated on sites that contain 1

or 1.46 acres of land area. The comparables sold from November 2015 to January 2016 for prices ranging from \$204,000 to \$234,000 or from \$58.38 to \$82.19 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing subject's final assessment of \$86,101. The subject's assessment reflects an estimated market value of \$258,639 or \$103.25 per square foot of living area including land when applying McHenry County's 2015 three-year average median level of assessment of 33.29%. In support of the subject's assessment, the board of review submitted a short brief addressing the appeal, the subject's property record card and two comparable sales.

The comparables are located within the same community as the subject property. The comparables are comprised of one-story dwellings that were built in 1992 or 1998. Comparable #1 is of brick exterior construction, but the exterior construction for comparable #2 was not disclosed. Features include full unfinished basements, central air conditioning and a garage that contains 512 or 576 square feet of building area. Comparable #1 has a fireplace. The dwellings contain 2,361 or 2,443 square feet of living area and are situated on sites that contain 43,560 or 106,518 square feet of land area. The comparables sold in July 2014 and May 2015 for prices of \$265,000 and \$321,000 or \$108.47 and \$135.96 per square foot of living area including land.

With respect to the appellants' evidence, the board of review argued the comparables are "multi-story buildings and are not comparable to the subject." Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants failed to meet this burden of proof.

The record contains five comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. The properties are improved with dissimilar two-story dwellings, unlike the subject's one-story design. Moreover, comparable #1 is considerably larger in dwelling size when compared to the subject. The Board finds the two comparables submitted by the board of review are more similar when compared to the subject in location, land area, design, dwelling size and most features. However, the subject is superior to these properties due to its newer age, finished basement area, extra fireplace and larger garage. These comparables sold in July 2014 and May 2015 for prices of \$265,000 and \$321,000 or \$108.47 and \$135.96 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$258,639 or \$103.25 per square foot of living area including land, which is less than the most similar comparable sales contained in the record. After considering adjustments to the comparables for any differences when compared to the

subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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(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: September 22, 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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