



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

APPELLANT: Shawn Dagley
DOCKET NO.: 15-06342.001-R-1
PARCEL NO.: 18-12-354-004

The parties of record before the Property Tax Appeal Board are Shawn Dagley, 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 **A Reduction** 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: \$21,084
IMPR.: \$98,916
TOTAL: \$120,000

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 part two-story and part one-story dwelling of frame and brick construction with 3,124 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached three-car garage with 643 square feet of building area. The property has a 25,322 square foot site and is located in Lakewood, 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 described as being improved with two-story dwellings of frame construction that range in size from 3,176 to 3,458 square feet of building area. The dwellings are either 14 or 15 years old. Each comparable has a basement with two being finished, central air conditioning and a three-car garage ranging in size from 590 to 949 square feet of building area. Two comparables have fireplaces. The comparables have the same assessment neighborhood code as the subject property and are located within .5 of a

mile from the subject property. The sales occurred from May 2014 to October 2014 for prices ranging from \$356,000 to \$385,000 or from \$108.44 to \$115.37 per square foot of living area, including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$118,191.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$126,977. The subject's assessment reflects a market value of \$381,427 or \$122.10 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. The comparables were improved with a 1.5-story dwelling, a 2-story dwelling and two ranch style dwellings that ranged in size from 2,760 to 3,430 square feet of living area. The dwellings were constructed from 1978 to 2001 and were of frame or frame and brick construction. Each comparable has the same neighborhood code as the subject property. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 776 to 910 square feet of building area. The assessor indicated the subject property has a walk-out basement while three of the comparables have walk-out basements. The assessor further described the subject property as having a "superior" lot type as do three of the comparables. Comparable #1 was described as having a "superior plus" lot type. The sales occurred from July 2014 to April 2015 for prices ranging from \$384,000 to \$460,000 or from \$134.11 to \$161.23 per square foot of living area, including land.

In rebuttal, the deputy assessor asserted that appellant's comparables #1 and #2 had inferior site locations relative to the subject property.

In rebuttal, the appellant asserted that board of review comparables #1 and #2 reside in the original golf course community of Turnberry, which consists of larger custom homes with higher quality. The appellant contends these comparables were located two miles from the subject property. The appellant further noted that comparables #3 and #4 were a different style than the subject dwelling with comparable #3 being located three miles from the subject property.

The township assessor submitted surrebuttal comments noting that none of the appellant's comparables have a walk-out basement and two comparables have "standard" designation lots while the subject has a "superior" designation lot. The assessor also contends appellant's comparable #2 was a relocation sale. The assessor also responded to the appellant's rebuttal comments noting there was no statistical difference on value or GLA for the neighborhoods used in the assessor's evidence. The assessor also contends there is nothing in the Property Tax Appeal Board's rules mandating the use of model-match dwellings.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the comparable sales provided by the appellant. These comparables are most similar to the subject property in location, style, age and size. These most similar comparables sold for prices ranging from \$356,000 to \$385,000 or from \$108.44 to \$115.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$381,427 or \$122.10 per square foot of living area, including land, which is within the overall price range but above the range on a square foot basis established by the best comparable sales in this record. Less weight was given the board of review comparables due to differences from the subject in location, age and/or style. Although the assessor contends two of the comparables used by the appellant have "standard" lots while the subject has a "superior" lot, there was no explanation as to what constitutes the differences between a "standard" verses a "superior" lot or how the differences in lot designation impacts value. Based on this evidence the Board finds a reduction in the subject's assessment is 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: February 20, 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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