



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

APPELLANT: Milissa Dooley-Embrey  
DOCKET NO.: 15-06343.001-R-1  
PARCEL NO.: 08-28-353-003

The parties of record before the Property Tax Appeal Board are Milissa Dooley-Embrey, 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.:** \$49,085  
**TOTAL:** \$64,350

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 single-family dwelling with a vinyl siding exterior that contains 3,095 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 605 square feet of building area. The property has a 14,989-square foot site and is in Woodstock, Greenwood Township, McHenry County.<sup>1</sup>

The appellant marked comparable sales and assessment equity as the bases of the appeal. In support of these arguments the appellant completed Section V of the appeal identifying four comparables, with comparable #4 being used as a land comparable. According to the appellant comparables #1 through #3 are improved with two-story dwellings that range in size from 1,856

---

<sup>1</sup> The descriptive information was taken from the subject's property record card that was submitted by the board of review.

to 2,982 square feet of living area. The dwellings range in age from 7 to 10 years old. Each comparable is described as having a basement, central air conditioning and a garage with either 400 or 600 square feet of building area. One comparable has a fireplace. The appellant reported these comparables as having improvement assessments ranging from \$23,325 to \$37,505 or from \$12.57 to \$12.65 per square foot of living area.

The appellant also indicated the comparables have sites ranging in size from 9,024 to 13,689 square feet of land area with land assessments ranging from \$7,633 to \$15,265.

As a final point, the appellant indicated that comparables #1 and #2 sold in March 2008 and December 2005 for prices of \$317,062 and \$241,080 or for \$106.32 and \$129.89 per square foot of living area, including land, respectively.

Based on this evidence the requested the subject's total assessment be reduced to \$54,169.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,350. The subject property has a land assessment of \$15,265 and an improvement assessment of \$49,085 or \$15.86 per square foot of living area. The subject's assessment reflects a market value of \$193,301 or \$62.46 per square foot of living area, including land, when using the 2015 three-year average median level of assessments 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 a neighborhood analysis listing 67 properties, including the subject property and appellant's comparables #1, #3 and #4. The properties were improved with two-story dwellings that ranged in size from 2,509 to 3,334 square feet of living area and were constructed from 2005 to 2010. The properties have improvement assessments ranging from \$14.54 to \$19.86 per square foot of living area. The neighborhood analysis indicated these properties had an average improvement assessment of \$15.50 per square foot of living area and a median improvement assessment of \$15.45 per square foot of living area. Each property in the neighborhood analysis has a land assessment of \$15,265.

The board of review analysis also indicated that appellant's comparable #1 had 2,538 square feet of living area with an improvement assessment of \$14.78 per square foot of living area. The analysis further disclosed that appellant's comparable #3 had an improvement assessment of \$42,015 or \$15.25 per square foot of living area. Additionally, the analysis showed that appellant's comparables #3 and #4 each had a land assessment of \$15,265.

### **Conclusion of Law**

The taxpayer contends in part assessment inequity as the 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 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 gave less weight to the appellant's evidence as there is an issue with respect to the correct size of comparable #1, there was an issue with respect to the correct improvement assessment of appellant's comparable #3 and there was an issue with respect to the correct land assessments for appellant's comparables #3 and #4. These purported errors detract from the credibility and the weight that can be given the appellant's analysis. Accepting the size of the of the appellant's comparables as provided by the board of review, the Board finds each comparable is smaller than the subject dwelling, which detracts from the weight that can be given this evidence.

The Board finds the best comparables to be included in the neighborhood analysis provided by the board of review and were those properties improved with two-story dwellings that ranged in size from 2,997 to 3,213 square feet of living area and were constructed from 2006 to 2010. These comparables were most similar to the subject in size and age. These properties had improvement assessments that ranged from \$15.70 to \$16.11 per square foot of living area. The subject property has an improvement assessment of \$15.86 per square foot of living area, which is within range established by the best comparables. 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 improvement assessment is not justified.

With respect to the land assessment, the neighborhood analysis disclosed that each property has a land assessment of \$15,265. The subject's land assessment of \$15,265 is equivalent to that of each property in the neighborhood analysis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

The appellant also marked comparable sales 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 is not warranted on this basis.

The Board finds the appellant disclosed that two of her comparables sold in 2008 and 2005. The Board finds these sales were not proximate in time to the assessment date at issue to be demonstrative of fair cash value as of January 1, 2015. Furthermore, these properties sold for prices of \$317,062 and \$241,080 or for \$106.32 and \$129.89 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$193,301 or \$62.46 per square foot of living area, including land, which is significantly below the prices of the comparables. Based on this record the Board finds the appellant did not demonstrate the subject property was overvalued by a preponderance of the evidence.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Milissa Dooley-Embrey  
740 Verdi Street  
Woodstock, IL 60098

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098