



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

APPELLANT: Ricky & Betty Bennett  
DOCKET NO.: 15-06344.001-R-1  
PARCEL NO.: 05-31-126-006

The parties of record before the Property Tax Appeal Board are Ricky & Betty Bennett, 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.:** \$81,813  
**TOTAL:** \$94,654

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 two-story dwelling of frame and masonry construction that has 3,131 square feet of living area. The dwelling was constructed in 1999. The home features an unfinished basement, central air conditioning, a fireplace and an 864 square foot attached garage. The subject has a 40,078 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 and assessment inequity as the bases of the appeal. In support of these arguments, the appellants submitted four comparable properties located 8 to 10 miles from the subject property. The comparables consist of two-story dwellings of brick and aluminum siding or stucco and cedar exterior construction that were 16 to 26 years old. One comparable was reported to have full finished basement while three comparables have basements, but was unknown if they contain finished area. Other features include central air conditioning, one fireplace and two or three-car

garages. The dwellings range in size from 2,776 to 3,362 square feet of living area and were situated on sites that contain from 39,600 to 57,313 square feet of land area. The comparables have improvement assessments ranging from \$65,226 to \$72,151 or from \$21.42 to \$23.50 per square foot of living area. Comparables #3 sold in February 2015 for \$221,000 or \$79.61 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 the total assessment for the subject property of \$94,654. The subject's assessment reflects an estimated market value of \$284,332 or \$90.81 per square foot of living area including land area when applying McHenry County's 2015 three-year average median level of assessment of 33.29%. The subject property has an improvement assessment of \$81,813 or \$26.13 per square of living area. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, three comparable sales and nine assessment equity comparables. The evidence was prepared by the township assessor.

The comparable sales are located within the same community as the subject with comparable #1 located in close proximity along the same street as the subject. The comparables consist of two-story dwellings of frame or brick and frame construction that were built from 1995 to 2004. The comparables have unfinished basements, two comparables have central air conditioning, one comparable has a fireplace and all the comparables have garages that range in size from 748 to 804 square feet of building area. One comparable has a swimming pool. The dwellings range in size from 3,149 to 3,393 square feet of living area. The comparables sold from June 2014 to July 2015 for prices ranging from \$310,000 to \$369,500 or from \$91.36 to \$112.28 per square foot of living area including land.

The nine assessment equity comparables are located within the same community as the subject with comparable #8 located in close proximity along the same street as the subject. The comparables consist of two-story dwellings of frame or brick and frame construction that were built from 1992 to 2005. Seven comparables have unfinished basements, one comparable has a finished basement and one comparable does not have a basement. Seven comparables have central air conditioning, seven comparable have one or two fireplaces and eight comparables have garages that range in size from 551 to 1,081 square feet of building area. Two comparables have a swimming pool. The dwellings range in size from 2,900 to 3,291 square feet of living area. The comparables have improvement assessments ranging from \$74,641 to \$93,666 or from \$24.93 to \$28.75 per square foot of living area.

In rebuttal, the board of review argued appellants' comparables are located in a different neighborhood. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellants argued the appeal was based on the inconsistency of assessed values generated by the assessor as demonstrated by the wide range of per square foot improvement assessments. The appellants argued the neighboring comparable sale submitted by the board of review is superior to the subject in the number of bedrooms, larger dwelling size, large swimming pool, landscaped yard, storage shed and finished basement area.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as a 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 appellants did not meet this burden of proof.

The parties submitted four comparable sales for the Board's consideration. The comparables had varying degrees of similarity when compared to the subject in location, land area, design, age, dwelling size and features. They sold from June 2014 to July 2015 for prices ranging from \$221,000 to \$369,500 or from \$79.61 to \$112.28 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$284,332 or \$90.81 per square foot of living area including land, which falls at the lower end of the range established by the comparables sale contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, such as age, dwelling size and features, 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.

The taxpayers also argued assessment inequity as an alternative 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 appellants failed to meet this burden of proof.

The record contains 13 assessment comparables for the Board's consideration. The Board gave less weight to the comparable #1 submitted by the appellants and comparables #5 and #8 submitted by the board of review. These comparables have superior finished basements and or swimming pools when compared to the subject. The Board also gave less weight to comparable #6 submitted by the board of review. The board of review failed to provide complete descriptive information of this property for a meaningful comparison to the subject. The Board finds the nine remaining comparables are more similar when compared to the subject in location, design, age, dwelling size and most features. They have improvement assessments ranging from \$65,226 to \$91,826 or from \$21.42 to \$28.75 per square foot of living area. The subject property has an improvement assessment of \$81,813 or \$26.13 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is justified. 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: January 16, 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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COUNTY

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