



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

APPELLANT: Mark Casamento  
DOCKET NO.: 15-06362.001-R-1  
PARCEL NO.: 19-01-177-010

The parties of record before the Property Tax Appeal Board are Mark Casamento, 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:** \$11,527  
**IMPR.:** \$53,395  
**TOTAL:** \$64,922

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 single-family dwelling of frame exterior construction with 2,725 square feet of living area. The original dwelling is approximately 45 years old. In 2007, the appellant added a second story resulting in an effective age of approximately 15 years. Features of the home include a crawl space foundation, central air conditioning and a 2-car garage. The property has .275 of an acre site or approximately 11,800 square feet of land area and is located in Cary, Algonquin Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .5 of a mile from the subject property and within the same neighborhood code as defined by the local assessor. The comparables are described as two-story or one and one-half story single-family dwellings of frame exterior construction ranging in size from 1,599 to 2,032 square feet of living area. The dwellings ranged in age from 22 to 63 years

old. The comparables have a full or partial basement with three comparables having a finished area. Other features include central air conditioning; one dwelling has a fireplace and each has either a 1-car or a 2-car garage. The properties have sites ranging in size from 7,200 to 10,734 square feet of land area. The comparables sold from June 2014 to March 2015 for prices ranging from \$115,000 to \$180,000 or from \$68.85 to \$111.66 per square foot of living area including land.

Appellant argued the property's assessment increased in 2015 by more than 27% over the previous year while the value of his home did not increase very much and may even have decreased based on the comparable sales submitted. Casamento testified that comparable sales were difficult to find due to a lack of sales in his neighborhood. Casamento also testified that he had listed his house for sale by owner in the past for \$295,000 but was unsuccessful in selling it. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,922. The subject's assessment reflects a market value of \$195,020 or \$71.57 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 located within the same subdivision as the subject property. The board of review comparables #1 and #2 were also used by the appellant. The comparables are improved with two-story single-family dwellings of frame exterior construction ranging in size from 1,612 to 2,203 square feet of living area. The dwellings range in age from 30 to 63 years of age. The comparables feature basements with three having a finished area; each of the comparables has central air-conditioning; three of the comparables have two fireplaces and each has a garage ranging in size from 390 to 491 square feet of building area. The comparables have sites ranging in size from .208 to .558 of an acre. The comparables sold from October 2013 to September 2015 for prices ranging from \$165,000 to \$285,000 or from \$90.96 to \$129.37 per square foot of living area, including land.

The board of review presented Ms. Nancy Baldacci, Algonquin Township Assessor, as a witness to testify in support of the subject's assessment. Baldacci testified that 2015 was the beginning of a new quadrennial and the subject property was re-assessed along with all properties in the township in order to reflect the most current market value. Baldacci testified that the subject property was undervalued for several years prior to being re-assessed in 2015 which is partially the reason for a noticeable increase in the assessment. Baldacci also testified that appellant's comparables are much smaller in size of living area when compared to the subject and, therefore should not be considered by the Board. Baldacci agreed with the appellant that there are not many sales in this neighborhood in order to find good comparables, however, she contended that the assessor's comparable sales more closely resemble the subject in location, design, size and features. Based on this evidence, the board of review requested a confirmation of the subject's assessment.

On rebuttal, the appellant testified that board of review comparable #3 is a lakefront property, unlike the subject property. In addition, board of review comparable #4 has a view of the lake in

addition to upgraded amenities and twice the size of land area when compared to the subject property.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted for consideration six suggested sale comparables. Two comparables were used by both parties. The Board notes that all comparables submitted by both parties differ from the subject in having smaller living area and superior basements compared to the subject's crawl space foundation. In addition, the comparables are all older than the subject given the subject's newer effective age of 15 year. Both parties agree that there haven't been many sales near the time of the subject's assessment date of January 1, 2015. The Board finds that the best evidence of market value in this record is all six comparables submitted by both parties. After making appropriate adjustments to the comparables for dissimilarities to the subject, the Board finds that the six comparables sold from October 2013 to September 2015 for prices ranging from \$115,000 to \$285,000 or from \$68.85 to \$129.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$195,020 or \$71.57 per square foot of living area, including land, which is within the range established by all of the comparable sales in this record. In addition, the appellant's listing of the subject property for \$295,000 further undermines his overvaluation claim. Although the subject property didn't sell, it raises a reasonable presumption that at the very least the appellant had some rational basis in determining the asking price. Based on this evidence, the Board finds that the appellant did not prove by preponderance of the evidence that the subject is over-valued and a reduction in the subject's assessment is not 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.

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Chairman



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Member

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Member



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Member

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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 17, 2019



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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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