



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

APPELLANT: Jonathan & Korinne Junge
DOCKET NO.: 15-06365.001-R-1
PARCEL NO.: 05-19-203-001

The parties of record before the Property Tax Appeal Board are Jonathan & Korinne Junge, 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.: \$74,563
TOTAL: \$87,404

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 vinyl siding exterior construction that has 2,664 square feet of living area. The dwelling was constructed in 2005. The home features an unfinished basement, central air conditioning, a fireplace and an 878 square foot three-car attached garage. The subject has a one acre 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 comparables located approximately one mile from the subject. The comparables consist of two-story dwellings of vinyl siding exterior construction that were 12 to 21 years old. Two comparables have unfinished basements and one comparable has a finished basement. Other features include central air conditioning and three-car garages. The dwellings range in size from 2,400 to 4,008 square feet of living area and are situated on sites that contain from 1 to 1.46 acres

of land area. The comparables sold from June 2014 to January 2016 for prices ranging from \$190,000 to \$234,000 or from \$58.38 to \$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 \$87,404. The subject's assessment reflects an estimated market value of \$262,553 or \$98.56 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%.

In support of the subject's assessment, the board of review submitted a letter from the township assessor addressing the appeal and an analysis of five comparable sales located within the same community as the subject. The assessor indicated three comparables are extremely similar in dwelling size, but a little older in age than the subject. Additionally, two comparables are slightly smaller in dwelling size, but similar in age when compared to the subject. One comparable was also utilized by the appellant. The comparables consist of two-story dwellings of frame, vinyl or unknown exterior construction that were built from 1995 to 2005. The comparables have basements, central air conditioning and attached garages that range in size from 637 to 903 square feet of building area, respectively. Comparables #1 and #5 also have an additional detached garage that contains 400 and 630 square feet of building area. The dwellings range in size from 2,385 to 2,776 square feet of living area. The comparables sold from January 2014 to May 2015 for prices ranging from \$221,000 to \$350,000 or from \$79.61 to \$132.08 per square foot of living area including land.

In her letter, the township assessor asserted appellants' comparable sales #1 and #2 are foreclosure sales that sold "as is," which do not meet the definition of arm's-length transactions.¹ The assessor argued appellants' comparable #1 sold one year after the subject's January 1, 2015 assessment date and is significantly larger than 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 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 seven comparable sales for the Board's consideration. One comparable was common to both parties. The Board gave less weight to comparable #1 submitted by the appellants due to its larger dwelling size when compared to the subject. Moreover, this comparable sold one year after the subject's January 1, 2015 assessment date, which detracts from the weight as a reliable indicator of market value. The Board also gave less weight to comparable #1 submitted by the board of review. The Board finds this sale is an outlier due to

¹The Property Tax Appeal Board is required to consider compulsory sales in determining the correct assessment of the subject property pursuant to Section 16-183 of the Property Tax Code. (35 ILCS 200/16-183).

its considerable greater sale price in relation to all the other similar comparable sales contained in the record without any further explanation. The Board finds the five remaining comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and features. They sold from January 2014 to May 2015 for prices ranging from \$190,000 to \$276,000 or from \$79.17 to \$115.581 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$262,553 or \$98.56 per square foot of living area including land, which falls within the range established by 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: 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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