



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

APPELLANT: Josef & Deborah Hall  
DOCKET NO.: 15-06379.001-R-1  
PARCEL NO.: 18-14-201-030

The parties of record before the Property Tax Appeal Board are Josef & Deborah Hall, 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:** \$ 21,084  
**IMPR.:** \$106,925  
**TOTAL:** \$128,009

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 brick and cedar exterior construction that has 3,173 square feet of living area. The dwelling was constructed in 2000. The home features a full walkout basement with 350 square feet of finished area, central air conditioning, a fireplace, and a 762 square foot attached garage. The subject has a .51 of an acre golf course site. The subject property is located in Grafton 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 .02 or .04 of a mile from the subject. The comparables consist of two-story or "colonial" style dwellings of cedar or brick exterior construction that were "11-15" years old. The comparables have finished basements, central air conditioning, a fireplace and garages that range in size from 631 to 949 square feet of building area. The dwellings range in size from 2,722 to 3,424 square feet of living area and are situated on sites that contain from .50 to .65 of

an acre of land area. The comparables sold in August 2014 or June 2015 for prices ranging from \$355,500 to \$365,000 or from \$106.60 to \$130.02 per square foot of living area including land.

The appellants indicated comparable #3 was a relocation sale, but the sale price was in line with arm's-length transactions in the area. 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 \$128,009. The subject's assessment reflects an estimated market value of \$384,527 or \$121.19 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 board of review argued appellants' comparables #2 and #3 are not golf course properties.

In support of the subject's assessment, the board of review submitted three comparables located within the subject's subdivision along the golf course. One comparable was also utilized by the appellant. The comparables consist of two-story dwellings of frame exterior construction that were built in 1998 or 1999. The comparables have basements, central air conditioning, a fireplace and garages that range in size from 631 to 755 square feet of land area. The dwellings range in size from 2,974 to 3,424 square feet of living area. The comparables sold from June 2014 to June 2015 for prices ranging from \$365,000 to \$467,000 or from \$106.60 to \$151.31 per square foot of living area including land. 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 five comparable sales for the Board's consideration. One comparable was common to both parties. The Board gave less weight to comparables #2 and #3 submitted by the appellants because they are not situated on the golf course like the subject. The Board finds the three remaining comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and features. They sold from June 2014 to June 2015 for prices ranging from \$365,000 to \$467,000 or from \$106.60 to \$151.31 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$384,527 or \$121.19 per square foot of living area including land, which falls within the lower end of 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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COUNTY

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