



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

APPELLANT: Dan Margiotta  
DOCKET NO.: 15-06398.001-R-1  
PARCEL NO.: 19-33-451-007

The parties of record before the Property Tax Appeal Board are Dan Margiotta, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$18,676  
**IMPR.:** \$59,742  
**TOTAL:** \$78,418

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 one-story dwelling of brick exterior construction with 2,106 square feet of living area. The dwelling was constructed in 1960 and is approximately 55 years old. Features of the home include an unfinished basement, central air conditioning and a two-car attached garage. The property has a 1.85-acre site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a property analysis using seven comparable sales. The comparables are improved with one-story dwellings that range in size from 1,652 to 2,246 square feet of living area. The dwellings were constructed from 1956 to 1978. Six of the comparables have a basement with two having finished area. One comparable was reported to have a garage. The sales occurred from January 2014 to November 2015 for prices ranging from \$101,000 to \$188,900 or from \$61.14 to \$103.73 per square foot of living area, including land. The analysis

included adjustments to the comparables for differences from the subject property to arrive at an "equalized sale price" for each comparable resulting in an adjusted price range from \$153,557 to \$207,664. Based on this analysis the appellant requested the subject's assessment be reduced to \$61,354 to reflect a market value of \$184,080.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,418. The subject's assessment reflects a market value of \$235,560 or \$111.85 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 a sales comparison table using appellant's comparable #7 and four additional comparables identified by the township assessor. The assessor's comparables were improved with one-story dwellings that range in size from 1,564 to 1,926 square feet of living area. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 504 to 1,070 square feet of building area. The dwellings range in age from 31 to 47 years old. These comparables sold from November 2013 to February 2015 for prices ranging from \$188,000 to \$260,000 or from \$101.24 to \$142.31 per square foot of living area, including land. The analysis had adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$225,000 to \$277,700. Based on this evidence report arrived at a value conclusion of \$242,700.

In rebuttal, the board of review provided a statement that appellant's comparables #1 and #5 are located in a tract subdivision of 1,142 platted lots with 95% of the homes constructed by the same company and are of average quality. The board of review indicated that appellant's comparable sale #2 fronts the lower Fox River, a non-navigable waterway. It also contends appellant's comparables #3, #4 and #6 are located in a tract subdivision of smaller dwellings of average construction. The board of review asserted that the subject's subdivision has one of a kind custom built homes on 1 plus acre heavily wooded sites. The board of review submission included a map depicting the location of the comparables submitted by the parties with reference to the subject property.

In rebuttal, the appellant's counsel asserted that board of review sale #1 was 25% smaller than the subject property; board of review sale #2 is 24 years newer than the subject property; and board of review comparable #4 sold in 2013, too remote in time to establish a market value as of January 1, 2015.

The board of review provided surrebuttal comments and additional sales data in support of its contention that the neighborhoods in which the appellant's comparables were located were inferior to the subject's neighborhood. The Board of review also submitted an additional comparable sale. The Board gives this evidence no weight as the record disclosed that board of review's extension to submit evidence expired on March 10, 2017. The additional market data provided by the board of review was submitted on June 3, 2017, long past its evidence due date. Additionally, the surrebuttal evidence includes additional sales which is in contravention of section 1910.66(c) of the rules of the Property Tax Appeal Board which provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

**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 best evidence of market value to be the comparable sales provided by the board of review. The Board finds the comparable sales provided by the board of review were most similar to the subject property in location as well as being relatively similar to the subject property in style, size, age and features. The board of review comparables sold for prices ranging from \$188,000 to \$260,000 or from \$101.24 to \$142.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$235,560 or \$111.85 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given the appellant's comparables as they were not as similar to the subject property in location as were the board of review comparable sales. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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

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