



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

APPELLANT: Charles & Christina Boorsma
DOCKET NO.: 15-06400.001-R-1
PARCEL NO.: 17-28-453-002

The parties of record before the Property Tax Appeal Board are Charles and Christina Boorsma, the appellants, 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: \$16,694
IMPR.: \$110,640
TOTAL: \$127,334

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 is improved with a part two-story and part one-story single-family dwelling of frame and masonry construction with 3,445 square feet of living area. The dwelling was constructed in 2005. Features of the home included an unfinished basement, central air conditioning, one fireplace and an attached three-car garage with 1,136 square feet of building area. The property also has a detached garage with 1,200 square feet of building area. The property has a 1.25-acre site and is in Marengo, Coral Township, McHenry County.

The appellants' appeal is based on overvaluation and assessment inequity. In support of the overvaluation argument the appellants submitted evidence disclosing the subject property was purchased on December 28, 2012 for a price of \$260,000. The documentation provided by the appellants disclosed that the seller was the Federal National Mortgage Association. The appellants indicated the property had been sold through a Realtor and had been listed in the

Multiple Listing Service (MLS). To document the transaction, the appellants provided a copy of the settlement statement, a copy of the MLS listing sheet for the subject property and a copy of the subject's Listing & Property History Report.

The appellants also provided information on three comparable sales improved with two-story dwellings that range in size from 3,129 to 3,500 square feet of living area. The comparables are located in Marengo and Huntley. The dwellings were constructed from 1997 to 2006. Each comparable has a basement, central air conditioning and a garage ranging in size from 726 to 968 square feet of building area. Two comparables each have one fireplace. The sales occurred from April 2014 to June 2015 for prices ranging from \$273,000 to \$345,000 or from \$87.25 to \$99.34 per square foot of living area, including land. The appellants provided copies of the MLS listing sheets for each comparable disclosing that comparables #1 and #3 were REO/Lender Owned at the time of sale. The appellants' analysis included adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$287,313 to \$354,092. The analysis did not include an adjustment for the subject's additional detached garage. The analysis resulted in a market value request of \$322,214.

With respect to the assessment inequity argument the appellants provided information on six comparables improved with two-story dwellings that range in size from 2,800 to 3,701 square feet of living area. The dwellings were constructed from 1995 to 2009 and were located in Marengo and Huntley. Each comparable has a basement and a garage ranging in size from 726 to 968 square feet of building area. These properties have improvement assessments ranging from \$62,250 to \$107,776 or from \$22.23 to \$29.12 per square foot of living area. Based on this evidence the appellants requested the subject's assessment be reduced to \$109,937.

On the petition, the appellants requested the subject's assessment be reduced to \$86,658 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,334. The subject's assessment reflects a market value of \$382,499 or \$111.03 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. The subject property has an improvement assessment of \$110,640 or \$32.12 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor. The comparables were improved with two-story or part two-story and part one-story dwellings of frame or frame and brick construction that range in size from 3,293 to 3,701 square feet of living area. The comparables were built from 1997 to 2009 and located in Marengo and Huntley. Each comparable has a basement with one having a finished recreation room, three comparables have one or two fireplaces and each comparable has a three-car garage. The comparables have sites ranging in size from .52 of an acre to 2.18 acres. The sales occurred from April 2014 to January 2015 for prices ranging from \$335,000 to \$472,500 or from \$96.21 to \$127.67 per square foot of living area, including land. Adjustments were made to the comparables for differences from the subject to arrive at adjusted prices ranging from \$348,707 to \$483,040. The analysis resulted in an

indicated value for the subject property of \$387,230. Board of review comparable sales #3 and #4 were the same comparables as appellants' comparables #2 and #3.

In support of assessment equity, the board of review provided information on three equity comparables improved with part two-story and part one-story dwellings of frame and brick or frame and stone construction that range in size from 3,311 to 3,714 square feet of living area. The comparables are in Marengo and were constructed in 2001 or 2004. Each comparable has a basement with one being finished, one or two fireplaces and attached garages ranging in size from 578 to 930 square feet of building area. Comparable #1 also has an additional detached garage with 630 square feet of building area. The comparables have improvement assessments ranging from \$100,919 to \$114,295 or from \$30.48 to \$31.23 per square foot of living area.

In rebuttal, the appellants' counsel contends the board of review equity comparables support a reduction to the subject's assessment.

Conclusion of Law

The appellants contend in part 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board gives little weight to the sale of the subject property presented by the appellants as the transaction occurred approximately two-years prior to the assessment date at issue, which is not proximate in time to the valuation date. Additionally, the evidence disclosed the subject's transaction is described as being a REO/Lender Owned, Pre-Foreclosure at the time of sale calling into question the arm's length nature of the purchase. As a final point, the subject's purchase price of \$74.47 per square foot of living area, including land, is below the price range established by the comparable sales submitted by the parties on a per square foot basis, which further supports the conclusion the subject's purchase price is not indicative of fair cash value as of January 1, 2015.

The record contains five sales submitted by the parties to support their respective positions, with two sales being common to both parties. The comparables had varying degrees of similarity to the subject property with a primary difference being the subject property has an additional detached garage with 1,200 square feet of building area, which would require an upward adjustment to the comparables' purchase prices. The comparables sold from April 2014 to June 2015 for prices ranging from \$273,000 to \$472,500 or from \$87.25 to \$127.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$382,499 or \$111.03 per square foot of living area, including land, which is within the range established by the comparables and well supported considering the subject's additional garage. Based on this record the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject property was overvalued.

The appellants also contend assessment inequity as a basis of the appeal. Taxpayers who object to an assessment based on lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellants have not met this burden and a reduction in the assessment is not warranted on this basis.

The record contains nine assessment comparables submitted by the parties to support their respective positions. The Board gave less weight to appellants' comparables #5 and #6 due to differences from the subject property in age. The remaining comparables were similar to the subject dwelling in age and features with the exception none of the comparables had the additional detached 1,200 square foot garage enjoyed by the subject property. Only board of review comparable #1 appeared to have an additional detached garage with 630 square feet of building area, which is smaller than the subject's detached garage. The comparables have improvement assessments ranging from \$74,288 to \$114,295 or from \$23.74 to \$31.23 per square foot of living area. The subject property has an improvement assessment of \$110,640 or \$32.12 per square foot of living area, which is within the overall range but above the range on a square foot basis but justified when considering the subject's additional detached garage. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed.

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

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