



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

APPELLANT: Daniel & Kimberly Hansen
DOCKET NO.: 15-06402.001-R-1
PARCEL NO.: 09-07-104-013

The parties of record before the Property Tax Appeal Board are Daniel & Kimberly Hansen, the appellants, by Jessica Hill-Magiera, Attorney at Law, 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: \$37,245
IMPR.: \$84,832
TOTAL: \$122,077

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 part two-story and part one-story single-family dwelling of vinyl siding exterior construction with 3,414 square feet of living area. The dwelling was constructed in 1965. Features of the home include a crawl-space foundation, central air conditioning and a three-car garage of 1,190 square feet of building area. The property has a 13,634 square foot waterfront site and is located in Wonder Lake, McHenry Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted limited information on three comparable sales located from .36 of a mile to 1.06-miles from the subject property. The comparables consist of a two-story, a part 2.5-story and part 2-story and a part one-story and part split-level dwelling. The homes were built between 1940 and 1965 and range in size from 2,504 to 3,119 square feet of living area. One of

the comparables has a partial basement, two of the comparables each have a fireplace, two of the comparables have central air conditioning and one comparable has a 484 square foot garage. These properties sold between August 2013 and March 2015 for prices ranging from \$120,000 to \$200,151 or from \$47.01 to \$64.17 per square foot of living area, including land.

The appellants' submission included a grid entitled "Property Equalization Values" which appear to be adjustments to the comparable properties for sale date, land, year built, size, basement, fixtures, fireplace, air conditioning and garage amenities. From these adjustments, adjusted sale prices ranging from \$200,840 to \$261,170 were reported.

Based on this evidence, the appellants requested a total assessment of \$67,495 which would reflect a market value of approximately \$202,505 or \$64.99 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,077. The subject's assessment reflects a market value of \$366,708 or \$107.41 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 response to the appeal, the board of review submitted a letter from the McHenry Township Assessor, Mary Mahady. She contends that only one of the appellants' comparable sales is a lake front home, but does not identify which property this is. She also contends that appellants' comparable #1 was a foreclosure sale "not in good condition," but provides no support for this assertion such as a copy of a listing reporting the condition.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales, one of which was appellants' comparable #1. The three new comparables presented were identified as #3, #4 and #5. All four of these comparables are described as waterfront homes. The comparables consist of two, one-story and two, two-story dwellings. The homes were built between 1965 and 2009 and range in size from 1,685 to 3,130 square feet of living area. Three of the comparables have basements, two of which are walkout-style. Each comparable has one or two fireplaces and each home has central air conditioning. The comparables have two-car or three-car garages. These properties sold between December 2013 and March 2015 for prices ranging from \$200,151 to \$470,000 or from \$64.17 to \$237.39 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants noted that compulsory sales are appropriate properties for an assessment appeal. (See 35 ILCS 200/16-183) As to the question of lakefront location, counsel contends that since the land assessment has not been disputed, the comparable properties need not be located on lakefront land. As to the three board of review comparables that were presented, counsel contends that comparable #3 is much newer than the subject and features a basement; comparable #4 sold in 2013 which is too remote in time to be indicative of

market value as of January 1, 2015 and this dwelling differs in design, is newer, smaller and has a full basement; and comparable #5 differs in style, is newer, smaller and has a full basement.

Lastly, counsel argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Appellants further argued that using a median equalized sale price per square foot "is more accurate and should be standard practice for determining fair market value."

Conclusion of Law

The appellants contend 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.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board, with one common property presented by both parties. The Board has given reduced weight to appellants' comparables #2 and #3 along with board of review comparables #4 and #5 due to differences in story height/design when compared to the subject dwelling.

The Board finds the best evidence of market value to be appellants' comparable sale #1 and board of review comparable sale #3. These homes were each described as two-story or part two-story and part one-story homes that contain 3,119 and 3,130 square feet of living area. The board of review comparable is slightly superior with a basement with finished area, but inferior in garage size as it is only a two-car garage. The board of review reported that appellants' comparable #1 has a three-car garage like the subject. These most similar comparables sold in June 2014 and March 2015 for prices of \$200,151 and \$470,000 or for \$64.17 and \$150.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$366,708 or \$107.41 per square foot of living area, including land, which is supported by the best comparable sales in this record after considering adjustments to the comparables for differences from the subject. 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: December 19, 2017



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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