



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

APPELLANT: Terry W. Harris
DOCKET NO.: 15-06404.001-R-1
PARCEL NO.: 14-29-352-026

The parties of record before the Property Tax Appeal Board are Terry W. Harris, 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: \$15,127
IMPR.: \$71,827
TOTAL: \$86,954

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 two-story single-family dwelling of vinyl exterior construction with 2,945 square feet of living area. The dwelling was constructed in 1996. Features of the home include a walkout basement that is partially finished, central air conditioning, one fireplace and a two-car integral garage with 520 square feet of building area. The property has a 9,694-square foot site and is in Crystal Lake, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in Crystal Lake that are improved with two-story dwellings that range in size from 2,699 to 3,248 square feet of living area. The dwellings were constructed from 1995 to 2001. Each comparable has a basement, central air conditioning and a three-car garage. Three comparables each have one fireplace. These properties sold from September 2013 to August 2015 for prices ranging from \$217,000 to

\$263,500 or from \$68.09 to \$81.51 per square foot of living area, including land. The appellant's analysis included adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$203,502 to \$242,161. The appellant's report had a market value request of \$236,967 resulting in a total assessment request of \$78,981.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,954. The subject's assessment reflects a market value of \$261,202 or \$88.69 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 information on three comparable sales identified by the township assessor located in the subject's subdivision and improved with two-story dwellings of vinyl or brick and vinyl exterior construction that range in size from 2,377 to 2,844 square feet of living area. The dwellings were constructed from 1996 to 2001. Each comparable has a basement that is partially finished, central air conditioning, one fireplace and a 2-car or a 3-car garage. The sales occurred from December 2014 to July 2015 for prices ranging from \$260,000 to \$285,000 or from \$95.64 to \$119.90 per square foot of living area, including land.

In rebuttal, the appellant's counsel commented on the differences in size between the subject property and board of review sales #2 and #3.

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 record contains seven sales submitted by the parties to support their respective positions. The Board gave less weight to appellant's sales #1, #2 and #4 as these properties sold in 2013, not as proximate in time to the assessment date at issue as the remaining comparable sales submitted by the parties. The Board finds the best evidence of market value to be appellant's comparable sale #3 and the comparable sales submitted by the board of review. These comparables sold most proximate in time to the assessment date at issue and were similar to the subject property in location, age, style and features. These properties sold for prices ranging from \$260,000 to \$285,000 or from \$81.13 to \$119.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$261,202 or \$88.69 per square foot of living area, including land, which is well within the range established by the best comparable sales in this record. Based on this evidence the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject property was overvalued and 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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