



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

APPELLANT: Marius & Gabriela Ciocirlan
DOCKET NO.: 15-06407.001-R-1
PARCEL NO.: 15-32-402-025

The parties of record before the Property Tax Appeal Board are Marius and Gabriela Ciocirlan, 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 A Reduction 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: \$15,798
IMPR.: \$50,862
TOTAL: \$66,660

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 one-story dwelling of vinyl siding and masonry exterior construction with 1,857 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning and a two-car attached garage with 510 square feet of building area. The property has a .28-acre site and is located in Port Barrington, Nunda Township, McHenry County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on August 19, 2013 for a price of \$197,000. The appellants noted on the appeal that the parties to the transaction were not related, that the subject property was sold through a Realtor and had been had been listed in the Multiple Listing Service (MLS). To document the transaction the appellants provided a copy of the MLS listing sheet for the subject property and a copy of the Listing & Property History

Report, which disclosed the subject property had been on the market for 865 days. The appellants also submitted a copy of the settlement statement identifying the sellers as Diane T. Hoffman and Samuel A. Hoffman, Jr.

The appellants also provided an analysis using three comparable sales, with sale #1 being the subject property, composed of one-story dwellings each with 1,857 square feet of living area. The dwellings were constructed in 2001 and 2002. Each property has a basement, central air conditioning and a garage with either 510 or 698 square feet of building area. The comparables sold from June 2013 to July 2014 for prices ranging from \$180,000 to \$200,000 or from \$96.93 to \$107.70 per square foot of living area, including land. The analysis contained adjustments to the comparables for time and differences from the subject property to arrive at adjusted prices ranging from \$186,395 to \$202,910. Based on this data the analysis arrived at a market value of \$197,000. The appellants requested the subject's assessment be reduced to reflect a market value of \$197,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,444. The subject's assessment reflects a market value of \$220,619 or \$118.80 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 improved with one-story dwellings that ranged in size from 1,274 to 1,857 square feet of living area. The dwellings were constructed from 1994 to 2001 and were located from .37 of a mile to .92 of a mile from the subject property. Each comparable has a basement with one being partially finished, central air conditioning and a two-car or a three-car garage. One comparable also has a fireplace. Comparable #2 was described as having a lot that backs to a "pond open space." The sales occurred from May 2014 to July 2015 for prices ranging from \$197,500 to \$275,000 or from \$107.70 to \$155.02 per square foot of living area, including land. Board of review sale #1 was the same comparable as appellants' comparable #2.

The appellants' counsel submitted rebuttal comments noting that board of review comparable #2 was acceptable but superior to the subject property and board of review sale #3 was smaller than the subject property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The evidence provided by the appellants disclosed the subject property sold in an arm's length transaction in August 2013 for a price of \$197,000. The board of review did not submit any evidence calling into question the arm's length nature of the transaction. The Board finds even

though the subject's transaction occurred approximately 16 months prior to the assessment date some weight should be given this purchase.

The record also contains four additional sales submitted by the parties with one sale being common to both parties. The Board gives less weight to appellants' sale #3 as this property sold in June 2013, not proximate in time to the assessment date. The Board gives less weight to board of review sale #2 as this property was superior to the subject property in features with a finished basement and a fireplace. Additionally, this comparable backed to a pond, which is superior to the subject's location. The Board gives less weight to board of review comparable #3 due to differences from the subject property in location and size. The common comparable sold by the parties sold for a price of \$200,000 or \$107.70 per square foot of living area, including land.

The Board finds both the subject's purchase price and the price of the common comparable are below the market value reflected by the subject's assessment. Based on this record the Board finds a reduction in the subject's assessment is 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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