



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

APPELLANT: John & Tricia Carzoli  
DOCKET NO.: 16-04125.001-R-1  
PARCEL NO.: 13-21-129-003

The parties of record before the Property Tax Appeal Board are John & Tricia Carzoli, the appellants; 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:** \$7,534  
**IMPR.:** \$54,239  
**TOTAL:** \$61,773

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 2016 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 two-story dwelling of frame exterior construction with 2,353 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning, one fireplace and a 462 square foot garage. The property has a 6,074 square foot site and is located in Woodstock, Dorr Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparables located within same subdivision as the subject. The comparables are described as two-story dwellings of frame exterior construction ranging in size from 2,044 to 2,391 square feet of living area and were built from 2005 to 2007. The comparables each have an unfinished basement, central air conditioning and a 462 square foot garage. Two comparables have one fireplace each. The comparables are situated on sites ranging in size from 6,000 to 7,314 square feet of land area. The comparables sold from August

2015 to April 2016 for prices ranging from \$138,000 to \$183,000 or from \$57.72 to \$82.68 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,773. The subject's assessment reflects a market value of \$185,560 or \$78.86 per square foot of living area, land included, when using the 2016 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 appellants' evidence, the board of review submitted a detailed grid analysis of the appellants' comparables.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within same subdivision as the subject. The comparables are described as two-story dwellings ranging in size from 1,545 to 2,529 square feet of living area and were constructed from 2005 to 2007. The comparables each have an unfinished basement, central air conditioning and a garage ranging in size from 420 to 486 square feet of building area. The comparables are situated on sites ranging in size from 6,000 to 6,199 square feet of land area. The comparables sold from July 2015 to January 2016 for prices ranging from \$150,000 to \$214,000 or from \$73.44 to \$97.09 per square foot of living area, including land. Board of review comparable #3 was submitted by the appellants as comparable #2. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted seven comparable sales for consideration which includes the common comparable. The Board gave less weight to board of review comparable #1 based on its considerably smaller dwelling size when compared to the subject's dwelling size.

The Board finds the best evidence of market value for the subject property to be the remaining comparables in the record which includes the common comparable. These comparables are similar to the subject in location, dwelling size, design, age and features. The comparables sold from July 2015 to April 2016 for prices ranging from \$138,000 to \$214,000 or from \$57.72 to \$84.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$185,560 or \$78.86 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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.

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Chairman



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Member



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Member



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Member



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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: January 21, 2020



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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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COUNTY

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