



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

APPELLANT: Robert Frank Buhs
DOCKET NO.: 16-05060.001-R-1
PARCEL NO.: 14-31-478-004

The parties of record before the Property Tax Appeal Board are Robert Frank Buhs, the appellant; 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: \$16,410
IMPR.: \$70,001
TOTAL: \$86,411

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 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 construction with 2,364 square feet of living area. The dwelling was constructed in 1983. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a two-car garage. The property has a 16,008 square foot site and is located 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 from .38 of a mile to 1.32 miles from the subject. The comparables consist of two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,030 to 2,386 square feet of living area. The dwellings were constructed from 1972 to 1987. Each comparable has a basement, two of which have finished area, central air conditioning and two comparables have a fireplace. The comparables each have a two-car garage. The comparables have sites ranging in size from 7,613

to 17,443 square feet of land area. The comparables sold from June 2015 to April 2016 for prices ranging from \$205,000 to \$229,990 or from \$85.92 to \$100.99 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,411. The subject's assessment reflects a market value of \$259,570 or \$109.80 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 appellant's evidence, the board of review submitted a memorandum from Mark Dzemske, Nunda Township Assessor. The assessor contended that the four comparables provided by the appellant are not within the subject's immediate subdivision and that three of the comparables are located over one mile away from the subject property.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .04 to .10 of a mile from the subject property. The comparables were improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,080 to 2,392 square feet of living area. The dwellings were constructed in 1973 or 1974. Each comparable has a basement with finished area, central air conditioning, one or three fireplaces and a two-car garage. The comparables have sites ranging in size from approximately 14,810 to 16,117 square feet of land area. These properties sold in July 2015 or June 2016 for prices of \$250,000 or \$260,000 or from \$108.70 to \$120.19 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #3 due to their distant location from the subject property.

The Board finds the best evidence of market value to be the appellant's comparable #4, along with the comparables submitted by the board of review. These four comparables are most similar in location, dwelling size, design, age and features. These comparables sold from July 2015 to June 2016 for prices ranging from \$220,000 to \$260,000 or from \$93.26 to \$120.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$259,570 or \$109.80 per square foot of living area, including land, which is slightly above the overall price range but falls within the range on a square foot basis of the best comparable sales

in this record. After considering 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. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no 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(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.

Chairman



Member

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: April 23, 2019



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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