



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

APPELLANT: John & Lois Kockler  
DOCKET NO.: 16-05177.001-R-1  
PARCEL NO.: 13-14-476-004

The parties of record before the Property Tax Appeal Board are John & Lois Kockler, 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 **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:** \$12,083  
**IMPR.:** \$52,917  
**TOTAL:** \$65,000

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 brick and frame exterior construction with 2,229 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full unfinished basement and a 686 square foot garage. The property has a 43,316 square foot site and is located in Dutch Hollow Subdivision, Woodstock, Door Township, McHenry County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellants submitted four comparables located from 1.49 to 3.95 miles from the subject.<sup>1</sup> The comparables consist of two-story dwellings of frame exterior construction ranging in size from 1,941 to 2,383 square feet of living area. The dwellings were built from 1970 to 2005. Each comparable has an

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<sup>1</sup> The Board finds the best evidence of the appellants' comparables proximity to the subject was submitted by the board of review.

unfinished basement, central air conditioning and two comparables have a fireplace. The comparables each have a garage ranging in size from 132 to 462 square feet of building area. The comparables have sites that contain from 6,000 to 12,000 square feet of land area. The comparables sold in July 2015 or October 2015 for prices ranging from \$145,000 to \$175,000 or from \$69.18 to \$82.81 per square foot of living area including land. The comparables have land assessments ranging from \$6,267 to \$7,546 or from \$0.52 to \$1.25 per square foot of land area and improvement assessments ranging from \$41,654 to \$52,947 or from \$19.87 to \$24.02 per square foot of living area. Based on this evidence, the appellants 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 \$69,187. The subject's assessment reflects a market value of \$207,831 or \$93.24 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. The subject has a land assessment of \$12,083 or \$0.28 per square foot of land area and an improvement assessment of \$57,104 or \$25.62 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales and four assessment equity comparables. The six comparable sales are located within the same community as the subject. Four of the comparables are located from 1.18 to 1.50 miles from the subject property with the remaining two comparables being located in the same Dutch Hollow Subdivision as the subject. The comparables consist of two, one-story and four, two-story dwellings ranging in size from 1,654 to 2,538 square feet of living area. The board of review did not disclose the exterior finish of the dwellings. The dwellings were built from 1987 to 2005. Each comparable has basement, three of which have finished area, central air conditioning and four comparables have a fireplace. The comparables each have a garage ranging in size from 658 to 682 square feet of building area. The comparables have sites that contain from 8,241 to 46,113 square feet of land area. The comparables sold from July 2015 to May 2016 for prices ranging from \$195,000 to \$280,000 or from \$76.83 to \$134.93 per square foot of living area, including land.

The four equity comparables are located in the same Dutch Hollow Subdivision as the subject. The comparables consist of two-story dwellings ranging in size from 2,099 to 2,345 square feet of living area. The board of review did not disclose the exterior finish of the dwellings. The dwellings were built from 1980 to 1990. Each comparable has a basement, one of which has finished area, central air conditioning, a fireplace and a garage ranging in size from 384 to 1,064 square feet of building area. The comparables have sites that contain from 43,573 to 46,763 square feet of land area. The comparables have land assessments ranging from \$11,791 to \$13,367 or from \$0.27 to \$0.29 per square foot of land area and improvement assessments ranging from \$54,912 to \$67,823 or from \$24.50 to \$28.81 per square foot of living area.

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

### **Conclusion of Law**

The appellants contend in part 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 parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to comparables #1 through #3 submitted by the appellant due to their dissimilar age when compared to the subject and distant location from 2.37 to 3.95 miles from the subject property. The Board also gave less weight to comparables #1 through #3 submitted by the board of review due to their dissimilar age and/or dwelling size, along with comparables #5 and #6 due to their dissimilar design when compared to the subject. The Board finds the two remaining comparables are more similar when compared to the subject in location, dwelling size, age and some features. They sold in July and December 2015 for prices of \$157,000 and \$195,000 or \$76.83 and \$80.89 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$207,831 or \$93.24 per square foot of living area including land, which is greater than the most similar comparable sales contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

The appellants also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The record contains eight assessment equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: April 23, 2019



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

John & Lois Kockler  
2895 Boerderij Way  
Woodstock, IL 60098

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098