



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

APPELLANT: Jeffrey L and Lynn M Cole
DOCKET NO.: 16-05282.001-R-1
PARCEL NO.: 15-32-455-002

The parties of record before the Property Tax Appeal Board are Jeffrey L and Lynn M Cole, 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: \$10,675
IMPR.: \$51,502
TOTAL: \$62,177

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 one-story dwelling of frame construction with 1,928 square feet of living area. The dwelling was constructed in 1979 with an addition built in 2000 over the garage that has a family room and office. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 3-car garage. The property has a 12,500 square foot 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 information on four comparable sales located from .16 to 4.8 miles from the subject property. The comparables are described as 1-story, 1.5-story or 2-story dwellings of frame exterior construction that ranged in size from 1,066 to 1,944 square feet of living area. The dwellings were constructed from 1950 to 1992. Features have varying degrees of similarity to the subject. The comparables have attached or detached garages that range in size from 400 to 546 square feet of building area. The comparables have sites ranging in size from 4,200 to

13,016 square feet of land area. The comparables sold from September 2015 to April 2016 for prices ranging from \$110,000 to \$169,900 or from \$79.95 to \$106.32 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$55,416.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,177. The subject's assessment reflects a market value of \$186,774 or \$96.87 per square foot of living area including land, when applying the 2016 three-year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on seven comparable sales located in Port Barrington, Island Lake and McHenry, Illinois. However, their proximate location in relation to the subject was not disclosed. The board of review's comparables #1-4 are the same as the appellants' comparables #1-4. The comparables are described as raised ranch, ranch, 1.5-story or 2-story dwellings of frame exterior construction that range in size from 888 to 2,021 square feet of living area. The dwellings were constructed from 1930 to 1992. Features have varying degrees of similarity to the subject. Five comparables have either a 2 car or a 3 car garage and two comparables do not have a garage. The comparables have sites ranging in size from .10 to 1.29 acres of land area. The comparables sold from September 2015 to May 2016 for prices ranging from \$110,000 to \$229,900 or from \$79.94 to \$136.85 per square foot of living area including land. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

In rebuttal, the appellant argued the board of review's comparable sales #6 and #7 are located 10 miles northwest of the subject in McHenry and are not representative of the subject neighborhood for valuation purposes. The appellant argued comparable sale #1 is a raised ranch with 1,598 square feet not 888 square feet as reported by the township assessor on behalf of the board of review.

In sur-rebuttal, the township assessor on behalf of the board of review argued that comparable #6 is located 3.51 miles and comparable #7 3.18 miles from the subject. Also, board of review argued by using all the comparables the median sales price per square foot is \$108.11 and removing comparables #6 and #7 the median sales price per square foot is \$105.53.

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 Board finds the parties submitted seven suggested sale comparables for consideration. Four of the sales were used both by the appellants and the board of review. The Board gave less weight to the appellants' comparables #1 through #4 which are the same as the board of review's

comparables #1 through #4 due to their differences in location, style, age and dwelling size. Comparable sale #1 is dissimilar in design as compared to the subject. Comparable sales #2 and #3 are older in age and significantly smaller in dwelling size as compared to the subject. The Board gave less weight to the appellant's comparable # 4 and board of review's comparable sales #4, #6 and #7 due to their distant location not being proximate to the subject.

The Board finds the best evidence of market value to be the board of review's comparable sale #5. The Board finds this comparable to be most similar to the subject in location, design, age, size and features, though it has a larger site size and no garage. It sold in December 2015 for \$229,900 or \$136.85 per square foot living area including land. The subject's assessment reflects an estimated market value of \$186,774 or \$96.87 per square foot of living area including land, which is less than the most similar comparable sale contained in the record. After considering adjustment to this comparable for differences when compared to the subject, like site size, dwelling size and features, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

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: December 18, 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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