



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

APPELLANT: Jeremy & Michelle Simon
DOCKET NO.: 16-05308.001-R-1
PARCEL NO.: 09-30-151-003

The parties of record before the Property Tax Appeal Board are Jeremy & Michelle Simon, 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:	\$35,851
IMPR.:	\$79,929
TOTAL:	\$115,780

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 and brick exterior construction with 3,790 square feet of living area. The dwelling was constructed in 2015. Features of the home include an unfinished walk-out basement, central air conditioning, a fireplace and an 874 square foot garage. The property has a site with approximately 223,278 square feet or 5.13 acres of land area and is located in McHenry, McHenry Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales located from .4 of a mile to 3.4 miles from the subject property. Included in the evidence are copies of the Multiple Listing Service (MLS) listing sheets and property record cards for each comparable. The comparables consist of two-story dwellings of brick or frame and masonry exterior construction ranging in size from 3,660 to 4,886 square feet of living area. The dwellings were constructed from 2004 to 2007. The comparables have basements, five of which are walk-out style and two of which have

finished area. Additionally, seven comparables have central air conditioning. Each comparable has one or two fireplaces and a 3-car or a 4-car garage. The comparables have sites ranging in size from approximately 21,059 to 210,986 square feet or .48 of an acre to 4.84 acres of land area. The comparables sold from July 2015 to March 2017 for prices ranging from \$290,000 to \$349,900 or from \$67.54 to \$93.96 per square foot of living area, including land. 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 \$138,834. The subject's assessment reflects a market value of \$417,044 or \$110.04 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 appeal, the board of review submitted a memorandum and data prepared by the McHenry Township Assessor. In the memorandum, the assessor critiqued the comparables submitted by the appellants. The assessor asserted comparables #1 and #6 are located in Bull Valley, with comparable #1 being served by Woodstock Schools; comparable #2 was a foreclosure sale; and comparables #3 and #5 sold in August 2016 and March 2017, respectively.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales identified as 1, 2, 4, 5, 6 and 7, where board of review comparables #1, #4 and #5 are the same properties as the appellants' comparables #4, #7 and #8, respectively. The comparables consist of two-story dwellings of frame and masonry exterior construction. The dwellings range in size from 3,434 to 4,477 square feet of living area and were constructed from 2000 to 2007. The comparables have basements, three of which are walk-out style and two of which have finished area. The comparables each have central air conditioning, one or two fireplaces and a 3-car garage. Additionally, one comparable has an in-ground swimming pool and pool house. The board of review did not disclose the comparables' proximity to the subject property. The comparables have sites ranging in size from approximately 38,380 to 91,476 square feet or .88 of an acre to 2.1 acres of land area. The comparables sold from July 2015 to February 2016 for prices ranging from \$299,900 to \$446,000 or from \$80.41 to \$129.88 per square foot of living area, including land. Based on this evidence, the board of review on the "Notes on Appeal" recommended a reduction in the subject's assessment to \$133,320 indicating a market value of approximately \$400,000 at the statutory level of assessment.

In written rebuttal, the appellants declined the board of review's proposed stipulation as presented. The appellants critiqued the comparables submitted by the board of review. The appellants assert that comparable #1 has 4,300 square feet of living area as opposed to the board of review's evidence of 3,474 square feet of living area¹; comparable #2 has elaborate carpentry, first floor master suite and a finished basement; comparable #4 has a porch on the front of the home that provides utility, higher end cabinets and additional storage; comparable #5 has higher end finishes with a cathedral ceiling and a two-story fireplace; comparables #6 and #7 are located 7.8 and 8.3 miles from the subject property, respectively. The appellants reiterated their

¹ The Board finds the only substantive evidence of dwelling size was depicted in the Multiple Listing Service (MLS) of 4,300 square feet as provided by the appellants, since the board of review did not submit property record cards to support its grid analysis.

claim that their comparables support a reduction in the subject's assessment. Lastly, the appellants' assert the assessor's land valuation for the subject's additional land that backs up to the McHenry County Boone Creek Conservation Area is flawed. Approximately three acres of land is undisturbed with natural vegetation overflowing from the conservation area.

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 parties submitted eleven comparable sales for the Board's consideration including the parties' three common comparables. The Board gave less weight to the parties' common comparables due to their distant locations and/or larger dwelling sizes when compared to the subject. The Board also gave less weight to the appellants' comparables #1 and #6 due to their distant locations from the subject property, along with comparable #4 due to its larger dwelling size when compared to the subject. Additionally, the Board gave reduced weight to board of review comparables #2, #6 and #7, because comparable #2 has a larger dwelling size and comparables #6 and #7 are distant in location to the subject property. In addition, comparable #6 has an in-ground swimming pool and pool house unlike the subject.

The Board finds the best evidence of market value to be the appellants' comparable sales #2 and #3. These two comparables are most similar to the subject in location, size, design and features. These comparables sold in November 2015 and September 2016 for prices of \$290,000 and \$302,500 or \$77.75 and \$81.34 per square foot of living area, land included. The subject's assessment reflects a market value of \$417,044 or \$110.04, which is greater than the two best comparable sales in this record. The Board recognizes the subject property is superior in age and land area to the two best comparable sales which suggests the subject should be above the comparables on a per square foot basis. Based on this evidence, 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(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: June 18, 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

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

APPELLANT

Jeremy & Michelle Simon
1603 Ginko Ct
McHenry, IL 60050

COUNTY

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