



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

APPELLANT: Carl Mclean
DOCKET NO.: 16-05345.001-R-1
PARCEL NO.: 20-19-379-011

The parties of record before the Property Tax Appeal Board are Carl Mclean, 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 **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: \$43,066
IMPR.: \$117,888
TOTAL: \$160,954

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 brick and frame exterior construction that has 3,499 square feet of living area. The dwelling is approximately 26 years old. The home features an unfinished basement, central air conditioning, two fireplaces and an 803-square foot garage. The subject has a 1.06-acre site and is located in Barrington Hills, Algonquin Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the improvement overvaluation claim, the appellant submitted a grid analysis of four comparable sales located from .20 of a mile to 1.9 miles from the subject. The comparables consist of two-story dwellings of brick and frame or frame exterior construction that range in age from 23 to 43 years old. The comparables feature basements with three comparables having a finished area and two having a full walk-out; the comparables also have central air conditioning, two or three fireplaces and a 2-car or a 3-car garage. The

dwellings range in size from 3,076 to 3,759 square feet of living area and are situated on sites that range in size from 1.14 to 6.79 acres. The comparables sold from September to December 2015 for prices ranging from \$463,500 to \$515,000 or from \$137.00 to \$154.45 per square foot of living area, including land.

In support of the land overvaluation argument, the appellant submitted Multiple Listing Service (MLS) sheets on two vacant lots, one being a one-acre lot and the other a five-acre lot. The five-acre lot is located in the same school district as the subject property and the other lot is located in an adjacent, slightly less desirable school district pursuant to the testimony of both parties. Mclean testified that the five-acre land comparable which is located in the same school district as the subject sold in September 2016 for \$305,000. The other land comparable which is located in a different school district than the subject was originally listed for sale in 2013 for \$124,900 and subsequently reduced to \$89,00 but did not sell. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$152,299.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$166,050. The subject's assessment reflects an estimated market value of \$498,798 or \$142.55 per square foot of living area including land area when applying McHenry County's 2016 three-year average median level of assessment of 33.29% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a grid analysis prepared by the township assessor consisting of eight comparable properties, the first four in the grid are the appellant's four comparable sales. Comparables #5 through #8 were selected by the township assessor. The assessor's comparables are located from .5 of a mile to 1.5 miles from the subject. The comparables are improved with two-story single-family dwellings of brick and frame or frame exterior construction ranging in size from 2,776 to 4,194 square feet of living area. The dwellings range in age from 19 to 37 years old. Each of the assessor's comparables features a basement with one reportedly having a finished area; each comparable also has central air-conditioning, one or two fireplaces and a garage ranging in size from 674 to 884 square feet of building area. The board of review comparables have sites ranging in size from 1.110 to 5.0 acres of land area. The comparables sold from July 2014 to March 2016 for prices ranging from \$560,000 to \$775,000 or from \$139.95 to \$201.73 per square foot of living area, including land.

Algonquin Township Assessor, Rosa Saludo, was called as a witness and testified in favor of confirming the subject's assessment. Saludo testified that the subject property is located in School District 220 which is a preferred real estate market resulting in as much as 20% higher market value when compared to nearby properties adjacent to this school district. With respect to appellant's evidence, Saludo testified that one of the appellant's land comparables along with board of review comparable sale #5 is located in an inferior school district compared to the subject and, therefore, should be given less weight. Saludo also contended that if the appellant's land assessment was reduced, his improvement assessment would have to be correspondingly increased due to overall market value which needs to remain the same as currently assessed in order to conform to other similar properties' assessments in the neighborhood. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, McLean argued that board of review comparables are too distant in proximity to the subject. McLean also provided an MLS sheet for one of board of review comparables showing the same property being listed for sale approximately two years later for a significantly lower price illustrating a downward market trend.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as the basis of the appeal. 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 has met this burden of proof.

The record contains eight comparable sales for the Board's consideration, the first four being appellant's comparables and the last four being board of review comparables. The Board gave less weight to the appellant's comparable #2 along with assessor comparables #5, #6 and #8 due to having significantly smaller or larger dwelling sizes when compared to the subject. The Board gave less weight to assessor comparable #7 due to its July 2014 sale date being less proximate in time from the subject's January 1, 2016 assessment date and thus less indicative of market value. The Board finds the remaining three comparables are more similar when compared to the subject in location, design, dwelling size and features. These three comparables sold from September to December 2015 for prices ranging from \$463,500 to \$515,000 or from \$137.00 to \$140.93 per square foot of living area, including land. The subject's estimated market value of \$498,798 or \$142.55 per square foot of living area, including land, is within range on an overall value basis but is above the range established by the most similar comparables in this record on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject property is overvalued. Therefore, a reduction in the subject's assessment is warranted.

With respect to the subject's land assessment, appellant submitted MLS sheets on one land listing and one land sale. The board of review did not submit any land comparables. The Board gave less weight to the land listing due to it not being sold as well as being in a less desirable school district when compared to the subject. The second comparable is land sale consisting of a 5-acre lot, which is dissimilar to the subject's 1.06-acre lot. The Board finds that this land sale is in the same school district as the subject and sold in September 2016 which is proximate in time to the subject's assessment date of January 1, 2016. However, the Board finds that given that this land sale is a vacant lot unlike the subject's improved lot, along with its larger size when compared to the subject, there are not enough similarities to the subject for the Board to make a proper comparative analysis as to market value. Therefore, the Board finds that the appellant has not proved by preponderance of the evidence that the subject's land is overvalued, and thus a reduction in the subject's land assessment is not warranted.

In conclusion, the Property Tax Appeal Board finds a reduction in the subject's total 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

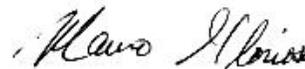
Member

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: September 17, 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

Carl Mclean
19 Burning Oak Trl
Barrington Hills , IL 60010

COUNTY

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