



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

APPELLANT: AH4R I IL LLC  
DOCKET NO.: 16-05428.001-R-1  
PARCEL NO.: 18-23-276-097

The parties of record before the Property Tax Appeal Board are AH4R I IL LLC, the appellant, by attorney Michael R. Davies of Ryan Law, LLP, in Chicago; 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:** \$ 5,149  
**IMPR.:** \$54,778  
**TOTAL:** \$59,927

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 exterior construction that has 1,458 square feet of living area. The dwelling was constructed in 2000. Features include a partial basement, central ai conditioning and a 412-square foot attached garage. The subject has a 7,073-square foot site. The subject property is located in Grafton Township, McHenry County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted limited descriptive information for five suggested comparable properties that were located from .02 to .39 of a mile from the subject.<sup>1</sup> The comparables were reported to consist of two-story dwellings that were built from 1992 to 1999. The appellant's attorney failed to disclose the comparables'

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<sup>1</sup> The Board requested the appellant to fully complete the grid analysis in Section V of the appeal petition. The appellant failed to comply with the Board's request.

exterior construction, foundation type or features such as central air conditioning, fireplaces or garages. The dwellings range in size from 1,441 to 1,776 square feet of living area and have sites that range in size from 6,502 to 10,890 square feet of land area. The comparables sold from December 2012 to August 2013 for prices ranging from \$135,000 to \$170,000 or from \$92.59 to \$117.28 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 \$59,927. The subject's assessment reflects an estimated market value of \$180,015 or \$123.47 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%.

In support of the subject's assessment, the board of review submitted a detailed grid analysis identifying four comparable sales. The evidence was prepared by the township assessor. The comparables consist of part two-story and part one-story or two-story dwellings of frame or brick and frame exterior construction that were built in 1994 or 1999. Features include partial basements, central air conditioning and attached garages that contain from 406 to 420 square feet of building area. One comparable has a fireplace. The dwellings range in size from 1,441 to 1,458 square feet of living area. The comparables sold from July 2015 to December 2016 for prices ranging from \$206,000 to \$214,000 or from \$141.58 to \$146.78 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 record contains nine comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Notwithstanding the lack of descriptive information of the comparables in terms of exterior construction, foundation type or features such as central air conditioning, fireplaces or garages for comparison to the subject, the comparables sold in 2012 or 2013, which are dated and less indicative of market value as of the subject's January 1, 2016 assessment date. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, exterior construction, age, dwelling size and features. They sold from July 2015 to December 2016 for prices ranging from \$206,000 to \$214,000 or from \$141.58 to \$146.78 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$180,015 or \$123.47 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in the record.<sup>2</sup> Based on this record, the Board finds

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<sup>2</sup> This evidence suggests the subject property may be under-assessed. However, the board of review did not specifically request an increase in the subject's assessment.

the appellant failed to demonstrate the subject property was overvalued based on a preponderance of the evidence in the record. Therefore, no reduction in the subject's assessment 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.

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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: June 18, 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

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