



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

APPELLANT: AH4R IL 11 LLC  
DOCKET NO.: 16-05470.001-R-1  
PARCEL NO.: 06-02-327-018

The parties of record before the Property Tax Appeal Board are AH4R IL 11 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:** \$8,591  
**IMPR.:** \$43,621  
**TOTAL:** \$52,212

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake 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 vinyl siding exterior construction with 2,176 square feet of above grade living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning and 410 square foot garage. The property is located Harvard, Dunham 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 thirteen comparable properties. The comparables were built from 2004 to 2006 and ranged in size from 1,858 to 2,163 square feet of above grade living area. The dwellings are situated on lots ranging in size from 6,146 to 10,494 square feet of land area. The comparables sold from May 2013 to December 2015 for prices ranging from \$89,000 to

\$155,000 or from \$42.89 to \$81.83 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 \$52,212. The subject's assessment reflects a market value of \$156,840 or \$72.08 per square foot of above grade 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 support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The board of review comparable #3 was submitted by the appellant as comparable #8. The four comparables are described as two-story dwellings of vinyl or aluminum and vinyl exterior construction ranging in size from 1,870 to 2,296 square feet of above grade living area. The comparables were built in 2005 or 2006. Each comparable has a basement, central air conditioning and a garage ranging in size from 400 to 420 square feet of building area. The comparables sold from August 2015 to May 2016 for prices ranging from \$154,600 to \$159,900 or from \$69.64 to \$83.42 per square foot of above grade 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 a reduction in the subject's assessment is not warranted.

The parties submitted sixteen comparable sales for the Board's consideration, which includes one comparable common to both parties. Less weight was given to the appellant's evidence as it contained limited descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparable sales to the subject property. In addition, eight comparables sold in 2013 and 2014 which were dated and less likely to be reflective of market value as of the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value to be the board of review comparables, which includes the parties' common comparable. These comparables sold proximate in time to the subject's January 1, 2016 assessment and are similar to the subject in dwelling size, design, age and features. These properties sold from August 2015 to May 2016 for prices ranging from \$154,600 to \$159,900 or from \$69.64 to \$83.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$156,840 or \$72.08 per square foot of living area, including land, which falls within the value range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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

\_\_\_\_\_  
Member



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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: February 18, 2020



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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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