



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

APPELLANT: AH4R I IL LLC  
DOCKET NO.: 16-05471.001-R-1  
PARCEL NO.: 09-26-201-032

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:** \$10,836  
**IMPR.:** \$44,417  
**TOTAL:** \$55,253

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 aluminum siding exterior construction with 1,744 square feet of living area. The dwelling was constructed in 1995. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage.<sup>1</sup> The property has a 10,000 square foot site and is located in McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a list of nine comparable sales that sold from January 2013 to June 2015 for prices ranging from \$85,500 to \$165,000. The appellant provided no substantive descriptive

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<sup>1</sup> Appellant's counsel provided virtually no information regarding the features of the subject property. Descriptive details concerning the subject were provided by the board of review and are reflected in this decision.

information about the comparables other than that the dwellings were built between 1921 and 2006 and range in size from 1,484 to 1,952 square feet of above grade living area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$28,500 which would reflect a market value of \$85,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,253. The subject's assessment reflects a market value of \$165,975 or \$95.17 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, a memorandum from the McHenry Township Assessor reported that the subject property was last purchased in 2013 in a judicial sale for \$86,173 and "has been a rental since that time." The township assessor also indicated the most recent rental was in November 2015 for \$1,625 per month according to a listing found in the Multiple Listing Service (MLS).<sup>2</sup>

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three comparable sales. The comparables consist of two-story dwellings of frame, vinyl or aluminum siding exterior construction. The homes were built between 1992 and 1996 and range in size from 1,469 to 2,119 square feet of living area. Each comparable has a basement, two of which have finished areas. The homes feature central air conditioning, a fireplace and a two-car garage. The comparables sold between September 2015 and June 2016 for prices ranging from \$182,000 to \$190,000 or from \$89.66 to \$123.89 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 a reduction in the subject's assessment is not warranted.

The parties provided a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that little weight shall be given to the appellant's evidence as it contained no substantive descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparable sales as compared to the subject property. Additionally, seven of the appellant's

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<sup>2</sup> The township assessor also erroneously reported that the appellant provided only four comparable sales; the township assessor did not address the listing of nine sales that the appellant submitted which also included the first four sales referenced by the assessor.

comparables sold in 2013 and 2014, not as proximate in time to the assessment date as the sales provided by the board of review.

The Board finds the best evidence of market value to be the board of review comparable sales. These three comparables have varying degrees of similarity to the subject dwelling in size, but are highly similar to the subject in age, design, exterior construction and several features. These comparables sold between September 2015 and June 2016 for prices ranging from \$182,000 to \$190,000 or from \$89.66 to \$123.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$165,975 or \$95.17 per square foot of living area, including land, which is below the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. Furthermore, the subject is found by the Board to be most similar to board of review comparable #3 which reflects a higher total sale price as a bank REO property which sold for \$185,000 or \$99.78 per square foot of living area, including land in June 2016. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

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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: 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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