



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

APPELLANT: Esche Rentals LLC
DOCKET NO.: 16-05477.001-R-1
PARCEL NO.: 14-29-355-008

The parties of record before the Property Tax Appeal Board are Esche Rentals 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: \$14,513
IMPR.: \$40,260
TOTAL: \$54,773

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 split-level dwelling of brick and aluminum siding exterior construction with 1,219 square feet of above grade living area. The dwelling was constructed in 1987. Features of the home include a partial basement, 598 square feet of finished lower level, central air conditioning, a fireplace and a two-car garage.¹ The property has a site containing .19 acre of land and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a list of eight comparable sales that sold from May 2013 to July 2015 for prices ranging from \$99,000 to \$152,000. The appellant's comparable #1 is the subject property.

¹ Appellant's counsel provided limited information regarding the features of the subject property beyond its age and above-grade living area. Descriptive details concerning the subject were provided by the board of review with a property record card and are reflected in this decision.

The appellant provided no substantive descriptive information about the comparables other than that the dwellings were built from 1950 to 1987 and range in size from 1,066 to 1,313 square feet of above grade living area.

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 \$54,773. The subject's assessment reflects a market value of \$164,533 or \$134.97 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 detailed grid analysis of the appellant's comparable sales #2 through #5 that disclosed the properties consisted of dissimilar one-story style or raised-ranch style dwellings when compared to the subject's split-level design.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .54 of a mile of the subject property. The comparables consist of split-level dwellings of frame, aluminum or brick and vinyl siding exterior construction ranging in size from 1,211 to 1,282 square feet of above grade living area. The dwellings were built from 1961 to 1980. Each comparable features a partial crawl space foundation; 461 to 493 square feet of finished lower level; central air conditioning; and a two-car garage. In addition, two comparables each have one fireplace. The comparables sold from July 2015 to May 2016 for prices ranging from \$169,500 to \$227,000 or from \$135.06 to \$177.07 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 provided a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board, including the subject's sale in April 2014, which is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board gave less weight to the appellant's comparable sales #2 through #5 due to their dissimilar one-story and raised-ranch designs when compared to the subject's split-level design. Little weight was given to the remaining comparable sales submitted by the appellant, as counsel for the appellant failed to provide 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, the appellant's comparables #4, #5, #7 and #8 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 three comparables submitted by the board of review. These comparables are similar to the subject in location, dwelling size, design, age and features. The comparables sold from July 2015 to May 2016 for prices ranging from \$169,500 to \$227,000 or from \$135.06 to \$177.07 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$164,533 or \$134.97 per square foot of above grade living area, including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this record, the Board finds 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.

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: February 18, 2020



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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COUNTY

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