



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

APPELLANT: AMH 2015 1 & Borrower LLC  
DOCKET NO.: 16-05512.001-R-1  
PARCEL NO.: 10-07-102-001

The parties of record before the Property Tax Appeal Board are AMH 2015 1 & Borrower 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:** \$12,565  
**IMPR.:** \$51,290  
**TOTAL:** \$63,855

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 vinyl exterior construction with 1,998 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a two-car garage.<sup>1</sup> The property has a 28,574 square foot site and is located in Johnsburg, 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 six comparable sales that sold from February 2013 to June 2015 for prices ranging from \$74,500 to \$189,000. 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 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.

information about the comparables other than the dwellings were built from 1971 to 1989 and range in size from 960 to 2,204 square feet of 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 \$63,855. The subject's assessment reflects a market value of \$191,814 or \$96.00 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 memo from the township assessor arguing that three of the four comparable sales submitted by the appellant sold in 2013 or 2014 which are dated and not relevant for a 2016 appeal. The board of review noted assessor's comparables indicates a higher value for the subject property.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales from the subject's subdivision. Board of review comparable #1 was submitted by the appellant as comparable #2. The comparables are described as two-story dwellings of frame exterior construction that were built from 1984 to 1987 and range in size from 2,057 to 2,288 square feet of living area. Two comparables have a basement, with one having finished area. Each comparable has central air conditioning, one fireplace and a two-car garage. The properties are situated on sites ranging in size from 21,800 to 25,559 square feet of land area. The comparables sold from June 2015 to April 2016 for prices ranging from \$188,000 to \$221,000 or from \$82.60 to \$107.44 per square foot of living area, including land.

While the board of review noted the subject appeared to be under-valued, the board of review did not request a change in 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board with one comparable common to both parties. The Board gave little weight 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, five of the appellant's 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 board of review comparable sales, which includes the parties' common comparable. These comparables are similar to the subject in

location, dwelling size, design and some features. These comparables sold from June 2015 to April 2016 for prices ranging from \$188,000 to \$221,000 or from \$82.60 to \$107.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$191,814 or \$96.00 per square foot of above grade living area, including land, which falls within the 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 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: 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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