



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

APPELLANT: Katgar LLC  
DOCKET NO.: 16-05526.001-R-1  
PARCEL NO.: 09-26-327-022

The parties of record before the Property Tax Appeal Board are Katgar 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:** \$5,364  
**IMPR.:** \$25,276  
**TOTAL:** \$30,640

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 one-story dwelling of frame and masonry construction with 912 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full basement that is partially finished, central air conditioning and a one-car garage.<sup>1</sup> The property has a 7,500 square foot site and is located in McHenry, 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. In addition, the appellant revealed that the subject property sold in September 2015 for \$125,000. The appellant's list of nine comparable

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<sup>1</sup> 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.

properties reflects sales that occurred from October 2013 to January 2016 for prices ranging from \$60,000 to \$89,900. The appellant provided no substantive descriptive information about the comparables other than that the dwellings were built between 1910 and 1976 and range in size from 844 to 1,008 square feet of above-grade living area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$20,000 which would reflect a market value of \$60,006.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,640. The subject's assessment reflects a market value of \$92,040 or \$100.92 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 appellant's evidence, the board of review addressed the first four comparable sales the appellant presented as old sales that sold in 2013 and 2014. Also, the board of review argued that the subject was not on the open market at the time of its 2015 sale for \$125,000 and submitted the PTAX-203 Illinois Real Estate Transfer Declaration that indicated the subject was not advertised for sale. Nevertheless, the board of review argued that the subject's assessment was less than the price paid for the property.

In support of its contention of the correct assessment, the board of review through evidence gathered by the township assessor submitted information on three comparable sales each of which is located in the Millstream neighborhood, like the subject property. The comparables consist of one-story dwellings of frame construction. The homes were built between 1949 and 1971 and range in size from 1,196 to 1,470 square feet of living area. Two comparables have a basement and each has either a one-car or two-car garage. Two comparables have central air conditioning and one has a fireplace. The comparables sold in October 2015 or March 2016 for prices ranging from \$108,000 to \$157,000 or from \$90.30 to \$116.82 per square foot of living area, including land.

The board of review contended that its evidence shows that the subject is under-assessed.

### **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 along with the September 2015 sale of the subject property. 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, eight 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. As to the subject's September 2015 sale, the Board finds this sale shall be given little weight due to its lack of market exposure and thus not an actual arm's-length sale transaction.

The Board finds the best evidence of market value to be the board of review comparable sales. These comparables are similar to the subject in location, age, design, exterior construction and several features. These comparables sold in October 2015 or March 2016 for prices ranging from \$108,000 to \$157,000 or from \$90.30 to \$116.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$92,040 or \$100.92 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on a total market value basis and within the range on a per-square-foot basis.

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.

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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Katgar LLC, by attorney:  
Michael R. Davies  
Ryan Law LLP  
311 South Wacker Drive  
Mailbox #29  
Chicago, IL 60606

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098