



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

APPELLANT: Vince Yuan  
DOCKET NO.: 16-05529.001-R-1  
PARCEL NO.: 18-01-135-005

The parties of record before the Property Tax Appeal Board are Vince Yuan, 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:** \$4,805  
**IMPR.:** \$33,690  
**TOTAL:** \$38,495

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 single-family dwelling with a frame exterior containing 1,116 square feet of above-grade living area. The dwelling was constructed in 1977. Features of the home include a lower-level basement area, central air conditioning, a fireplace and a garage containing 447 square feet of building area. The property has a 6,607-square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted limited information on eleven comparable sales improved with dwellings of undisclosed design, construction, location or features. Appellant's comparables #8 and #9 are the same property. The comparables range in size from 969 to 1,152 square feet of above-grade living area and were built from 1950 to 2006. The properties have sites ranging from 6,078 to 13,068 square feet of land area and sold from January 2013 to December 2015 for prices ranging

from \$30,000 to \$109,000 or from \$26.86 to \$98.23. Based on this evidence, the appellant requested a reduction of the subject's total assessment to \$10,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,495. The subject's assessment reflects a market value of \$115,635 or \$103.62 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 support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same neighborhood code as defined by the local assessor. The comparables are improved with split-level single-family dwellings of frame or frame and brick exterior ranging in size from 1,040 to 1,187 square feet of above-grade living area. The dwellings were constructed in 1977 or 1993 and each features a lower level basement area. Three dwellings have one or two fireplaces or a woodburning stove and each has a garage ranging in size from 447 to 615 square feet of building area. The comparables sold from November 2015 to May 2016 for prices ranging from \$150,000 to \$185,000 or from \$142.86 to \$175.48 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 appellants contend 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 Board finds the parties submitted for the Board's consideration a total of fifteen suggested sale comparables with various degrees of similarity to the subject property. The Board gave less weight to appellant's comparables due to their limited descriptive information such as design, construction, location or features, thus limiting the Board's ability to conduct a meaningful comparative analysis.

The Board finds the best evidence of market value to be board of review comparable sales which were similar to the subject in location, age, design, dwelling size and most features. These comparables also sold proximate in time to the subject's January 1, 2016 assessment date. The properties sold from November 2015 to May 2016 for prices ranging from \$150,000 to \$185,000 or from \$142.86 to \$175.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$115,635 or \$103.62 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds that no reduction in the subject's assessment is 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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