



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

APPELLANT: Raymond C. & Kimberly J. House  
DOCKET NO.: 16-05580.001-R-1  
PARCEL NO.: 19-18-460-004

The parties of record before the Property Tax Appeal Board are Raymond C. & Kimberly J. House, the appellants, 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:** \$12,125  
**IMPR.:** \$43,568  
**TOTAL:** \$55,693

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 frame and brick exterior construction with 1,971 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement with finished area, central air conditioning and a 445 square foot garage. The property has a site containing .077 of an acre of land area and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a list of 18 comparable sales improved with two-story dwellings ranging in size from 1,683 to 1,996 square feet of living area. The dwellings were built from 1988 to 2009. The comparables sold from June 2013 to October 2015 for prices ranging from \$94,500 to \$167,000. The appellants provided minimal physical descriptive information about each property. The list also displayed that the subject was purchased in February 2016 for \$175,000.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect a market value of approximately \$94,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,693. The subject's assessment reflects a market value of \$167,296 or \$84.88 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 also disclosed that the subject property was purchased in February 2016 for a price of \$175,000 or \$88.79 per square foot of living area, land included. The board of review further noted that the subject sold for a higher price than the indicated market value based on the 2016 assessment.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales identified by the township assessor's office that are located in the same neighborhood as the subject property. The comparables have sites ranging in size from .077 to .082 of an acre of land area and were improved with two-story dwellings containing 1,641 or 1,971 square feet of living area. The dwellings were built from 2006 to 2008. The comparables each feature a basement, with one having finished area; central air conditioning; and a garage containing 428 or 445 square feet of building area. The comparables sold from July 2015 to June 2016 for prices ranging from \$167,400 to \$188,500 or from \$84.93 to \$106.64 per square foot of living area, including land.

### **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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties provided a total of 24 comparable sales to support their respective positions before the Property Tax Appeal Board. Little weight was given to the appellants' 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, 13 of the 18 comparables submitted by the appellants 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 gave reduced weight to comparable #1 submitted by the board of review for its dissimilar dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the remaining five comparables submitted by the board of review. These comparables are similar to the subject in location and practically identical to the subject in dwelling size, design, age and features. These comparables sold from February to June 2016 for prices ranging from \$167,400 to \$188,500 or from \$84.93 to \$95.64 per square foot of living area, including land. The subject's assessment reflects a market

value of \$167,296 or \$84.88 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. Moreover, the Board finds the subject's sale in February 2016 for a price of \$175,000 further supports the subject's assessment. 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.

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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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