



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

APPELLANT: Bianco Angela
DOCKET NO.: 16-05581.001-R-1
PARCEL NO.: 19-05-351-009

The parties of record before the Property Tax Appeal Board are Bianco Angela, 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: \$15,287
IMPR.: \$29,476
TOTAL: \$44,763

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 1,287-square foot raised ranch of frame construction. The dwelling was constructed in 1956 and features a finished basement, central air conditioning, a fireplace, and a 441-square foot garage. The dwelling sits on an 11,888 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted limited information on four comparable sales. The dwellings were built from 1950 to 1988 and range in size from 875 to 1,750 square feet of living area. The properties sold from April 2014 to November 2014 for prices ranging from \$78,000 to \$97,000 or from \$51.43 to \$102.86 per square foot of living area, land included. The appellant requested the total assessment be reduced to \$26,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,763. The subject's assessment reflects a market value of \$134,464 or \$104.48 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 eight comparable sales. Seven of the dwellings are raised ranches; one is improved with a duplex of undisclosed style. The dwellings were constructed from 1961 to 1978 and range in size from 975 to 2,826 square feet of living area. Each of the dwellings has a basement, seven with finished area. Seven comparables have central air conditioning. Four comparables each have a fireplace. Each comparable has a garage ranging in size from 275 to 865 square feet of building area. These properties sold from July 2014 to July 2016 for prices ranging from \$138,000 to \$285,000 or from \$74.31 to \$239.29 per square foot of living area, including land. Although the board of review noted that it believes that the subject is under-assessed, it did not request an increased assessment. Based on the foregoing evidence and argument, 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 submitted twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave little weight to the appellant's sales, all of which occurred in 2014, as the sales are dated and less indicative of the market value as of the January 1, 2016 assessment date at issue. The Board gave less weight to board of review comparables #1, #2, #4, #6, #7 and #8. The 2014 sales of comparables #1, #4 and #8 are dated in relation to the January 1, 2016 assessment date at issue. Comparables #2 and #6 are smaller dwellings, comparable #7 has a larger basement with more finished area and a much larger garage, and comparable #8 is of dissimilar style and larger square footage, all when compared to the subject.

The Board finds the best evidence of market value in the record to be board of review comparables #3 and #5. These comparables were similar to the subject in age, design, size and most features and sold more proximate in time to the assessment date at issue. They sold in February 2015 and July 2016 for \$247,000 and \$165,000 or \$185.99 and \$121.50 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$134,464 or \$104.48 per square foot of living area, including land, which is below the best comparable sales in this record and indicates the property may be under-assessed as noted by the board of review. As no increase was requested, the Board finds the subject is not over-assessed and no change 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.

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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