



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

APPELLANT: Esche Rentals LLC
DOCKET NO.: 16-05584.001-R-1
PARCEL NO.: 19-08-451-029

The parties of record before the Property Tax Appeal Board are Esche Rentals 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: \$15,048
IMPR.: \$33,480
TOTAL: \$48,528

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 is improved with a 1.5-story dwelling with 1,683 square feet of living area. The dwelling was constructed in 1969. Features of the home include two bathrooms, central air conditioning and a two-car attached garage with 462 square feet of building area. The property has a 9,512 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales. The comparables ranged in size from 1,000 to 1,683 square feet of above grade living area and were built from 1969 to 1972. The appellant's evidence has minimal descriptive data with respect to the style and features of the comparables. The sales occurred from June 2013 to July 2015 for prices ranging from \$90,000

to \$145,000 or from \$59.05 to \$100.07 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,528. The subject's assessment reflects a market value of \$145,774 or \$86.62 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 five comparable sales improved with 1.5-story dwellings each with 1,683 square feet of living area. The dwellings ranged in age from 43 to 47 years old. Each comparable has central air conditioning, two comparables each have one fireplace, two comparables have basements with one having finished area, and a garage with either 252 or 462 square feet of building area. These properties sold from August 2014 to July 2016 for prices ranging from \$155,000 to \$188,500 or from \$92.10 to \$112.00 per square foot of living area, land included.

The board of review provide a grid analysis of appellant's comparables #1, #2 and #4 describing the comparables as being improved with either a split-level dwelling or a ranch style dwelling with either 1,000 or 1,444 square feet of living area. The board of review indicated the comparables sold from December 2013 to July 2015 for prices ranging from \$90,000 to \$138,500 or from \$90.00 to \$138.50 per square foot of living area, land included.

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 Board finds the best evidence of market value to the comparables submitted by the board of review. The comparables submitted by the board of review were similar to the subject in style, age, size and features with the exception two comparables each have one fireplace and two comparables have basements with one being finished. The purchase prices of the comparables with superior attributes in relation to the subject property would need to be adjusted downward to make them more equivalent to the subject property. The board of review comparables sold for prices ranging from \$155,000 to \$188,500 or from \$92.10 to \$112.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$145,774 or \$86.62 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Little weight is given the appellant's sales due to the lack of descriptive data about the features of each property, which would allow the Board to conduct a meaningful comparative analysis, seven comparables were improved with homes significantly smaller than the subject dwelling and three sales occurred in 2013 which is not as proximate in time to the assessment date as the best sales found herein. Based on this evidence the Board finds a reduction in the subject's assessment is not 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

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

APPELLANT

Esche Rentals 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