



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

APPELLANT: Wiedelman Ma
DOCKET NO.: 16-05586.001-R-1
PARCEL NO.: 19-28-105-004

The parties of record before the Property Tax Appeal Board are Wiedelman Ma, 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: \$7,955
IMPR.: \$16,351
TOTAL: \$24,306

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 construction containing 1,020-square foot of living area. The dwelling was constructed in 1952 and features central air conditioning and a 240-square foot garage. The property has a 0.165-acre site and is located in Lake in the Hills, Algonquin Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted limited information on three comparable sales. The properties are improved with one-story dwellings built from 1952 to 1959 and ranging in size from 974 to 1,110 square feet of living area. The properties sold from January 2013 to December 2015 for prices ranging from \$54,500 to \$65,800 or from \$55.95 to \$64.20 per square foot of living area, land included. The appellant requested the total assessment be reduced to \$18,167.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,306. The subject's assessment reflects a market value of \$73,013 or \$71.58 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 seven comparable sales all located in the same subdivision as the subject property. The comparables consist of one-story dwellings constructed from 1950 to 1970 and ranging in size from 923 to 1,144 square feet of living area. Six comparables have central air conditioning. Each comparable has a garage ranging in size from 300 to 528 square feet of building area. These properties sold from May 2015 to January 2016 for prices ranging from \$102,500 to \$130,000 or from \$100.38 to \$117.75 per square foot of living area, including land. The board of review also submitted a copy of the PTAX-203 for appellant's comparable #1 which indicates that the property was not advertised for sale and a grid analysis for appellant's comparables #2 and #3 which shows that both properties were REO sales and are in "fair" condition. 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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave little weight to the appellant's sales, two of which occurred in 2013 or 2014, as those sales are dated and less indicative of the market value as of the January 1, 2016 assessment date at issue. Further, the board of review submitted evidence showing that appellant's comparables may not have had the elements of an arm's length transaction as they were either REO sales or were not advertised for sale. Further, appellant's comparables #2 and #3 are shown to be in only fair condition whereas the subject is in average condition. The Board gave less weight to board of review comparable #1 which lacks central air-conditioning, dissimilar to the subject.

The Board finds the best evidence of market value in the record to be board of review comparables #2 through #7 which are similar to the subject in age, design, size and features. They sold from May 2015 to January 2016 for prices ranging from \$105,000 to \$130,000 or from \$100.38 to \$117.75 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$73,013 or \$71.58 per square foot of living area, including land, which is below range established by 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 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

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