



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

APPELLANT: Edward Boutros  
DOCKET NO.: 16-05588.001-R-1  
PARCEL NO.: 19-20-452-015

The parties of record before the Property Tax Appeal Board are Edward Boutros, 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:** \$12,305  
**IMPR.:** \$22,256  
**TOTAL:** \$34,561

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 containing 1,005-square feet of living area. The dwelling was constructed in 1948 and features a 308-square foot garage. The dwelling sits on a .193-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 10 comparable sales, one of which is the subject. The properties are improved with one-story dwellings built from 1948 to 1971 and ranging in size from 864 to 1,110 square feet of living area. The properties sold from January 2013 to January 2016 for prices ranging from \$60,000 to \$102,500 or from \$54.55 to \$111.05 per square foot of living area, land included. The grid also shows that the subject sold in November 2013 for \$98,000 or \$97.51 per square foot, land included. The appellant requested the total assessment be reduced to \$20,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,561. The subject's assessment reflects a market value of \$103,818 or \$103.30 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 ten comparable sales, one of which was also submitted by the appellant. The comparables are all located in the same subdivision as the subject property and consist of one-story dwellings constructed from 1949 to 1970 and ranging in size from 923 to 1,144 square feet of living area. Two comparables each have a basement. Seven comparables have central air conditioning. Each comparable has a garage ranging in size from 280 to 576 square feet of building area. These properties sold from May 2015 to March 2016 for prices ranging from \$105,000 to \$139,900 or from \$100.38 to \$149.47 per square of living area, including land. The board of review also submitted a grid analysis for four of appellant's comparables. This grid notes that appellant's comparable #4 and #5 were bank sales. The board of review noted without specificity that all but one of appellant's comparables were either dated or distressed sales. 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 18 comparable sales to support their respective positions before the Property Tax Appeal Board, as appellant's comparable #3 is the same property as board of review comparable #4. The Board gave little weight to the November 2013 sale of the subject or to appellant's comparables #2 and #5 through #9 as their 2013 and 2014 sales are dated and less indicative of the market value as of the January 1, 2016 assessment date at issue and also to appellant's comparables #4 and #5 as comparable #4 lacks a garage and comparable #5 has central air-conditioning and a finished basement, dissimilar to the subject. The Board gave less weight to board of review comparables #1, #2 and #3, as comparables #1 and #3 both have a basement, dissimilar to the subject, and comparable #2 appears to be an outlier based on its much higher price per square foot compared to any of the other comparables in the record.

The Board finds the best evidence of market value in the record to be appellant's comparable #10, board of review comparables #4 through #10, and the parties' common comparable, all of which are similar to the subject in age, design, size and most features. They sold from May 2015 to January 2016 for prices ranging from \$102,500 to \$130,000 or from \$100.38 to \$117.07 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$103,818 or \$103.30 per square foot of living area, including land, which is at the lower end of the range established by the best comparable sales in this record. After considering

adjustments to the comparables for some differences when compared to the subject, the Board finds that 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.

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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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