



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

APPELLANT: Dale Hargrave
DOCKET NO.: 16-05624.001-R-1 through 16-05624.005-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dale Hargrave, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-05624.001-R-1	19-08-153-010	14,655	0	\$14,655
16-05624.002-R-1	19-08-153-011	14,655	0	\$14,655
16-05624.003-R-1	19-08-153-012	14,655	0	\$14,655
16-05624.004-R-1	19-08-153-013	14,655	0	\$14,655
16-05624.005-R-1	19-08-153-014	15,620	0	\$15,620

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 five vacant lots each containing approximately .206 acre or 8,973 square feet of land area.¹ The subject property is located in Crystal Lake, Algonquin Township, McHenry County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in Lakewood, Crystal Lake, Algonquin and Lake in the Hills.

¹ The parties differ slightly as to the lot size of parcel number 19-08-153-014. The Board finds this small discrepancy will not affect the Board's decision. In addition, the parties failed to disclose the lot sizes for the other four parcels. However, each parcel appears similar in size based on the parcel map submitted by the appellant.

The vacant lots contain from 8,276 to 43,821 square feet of land area.² The comparables sold from February 2016 to February 2017 for prices ranging from \$8,900 to \$36,000 or from \$.55 to \$1.33 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessments for the subject of \$14,655 and \$15,620. The subject's assessments reflect estimated market values of \$44,022³ and \$46,921 or \$4.91 and \$5.23 per square foot of land area, 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 argued the appellant's comparables are not comparable to the subject. Comparables #1, #3 and #4 are not located within the village of Crystal Lake and comparable #2 is agricultural land unlike the subject.

In support of the subject's assessment, the board of review submitted three comparable sales and one active listing located within the village of Crystal Lake. The comparables consist of buildable lots that range in size from 17,729 to 31,233 square feet of land area. The comparables sold or were listed for sale from September 2014 to April 2016 for prices ranging from \$21,000 to \$155,000 or from \$.67 to \$8.28 per square foot of land area. Based on this evidence, the board of review requested confirm or increase 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 as a basis of the appeal. 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 failed to meet this burden of proof.

The parties submitted the eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables. Comparables #1, #3 and #4 are not located within the village of Crystal Lake and comparable #2 is agricultural land unlike the subject. The Board also gave less weight to the board of review comparable #2 based on its 2014 sale date being less proximate in time to the January 1, 2016 assessment date.

The Board gave most weight to the board of review comparables #1 and #3. Both comparables sold proximate in time to the assessment date at issue and are located within the village of Crystal Lake. They sold in March and April of 2016 for prices of \$155,000 and \$70,000 or \$8.28 and \$3.89 per square foot of land area, respectively. The subject's assessments reflect estimated market values of \$44,022 and \$46,921 or \$4.91 and \$5.23 per square foot of land area, which fall

² Lot sizes were taken from the property record cards submitted by the appellant.

³ The board of review notes on appeal depicts an incorrect assessment amount of \$15,626 for parcel number 19-08-153-010-0000. The board of review final decision submitted by the appellant shows a final assessment of \$14,655 for the 2016 tax year.

between the most similar comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject properties, the Board finds their estimated market values as reflected by their assessments are supported. Therefore, no reduction in the subject properties' land assessments are 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.

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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