



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

APPELLANT: Brian & Christine M. Pencak
DOCKET NO.: 16-05683.001-R-1
PARCEL NO.: 18-12-401-001

The parties of record before the Property Tax Appeal Board are Brian & Christine M. Pencak, the appellants; 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: \$6,178
IMPR.: \$69,979
TOTAL: \$76,157

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of frame construction with 2,564 square feet of living area. The dwelling was constructed in 1983. Features of the home include a basement that is partially finished, central air conditioning, a fireplace and a 473 square foot garage. The property is located in Crystal Lake, Grafton Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted limited information on 10 comparable sales. The comparables ranged in size from 1,000 to 2,303 square feet of living area. No other information regarding the features of the comparables was submitted by the appellants. Nine of the appellants' comparables had sale dates occurring from March 1995 to December 2016 for prices ranging from \$128,000 to \$207,000 or from \$75.99 to \$167.50 per square foot of living area, including land.

The appellants' evidence included photographs and a brief in which the appellants argued that the subject is surrounded by inferior dwellings, which affect the subject's value. In addition, only one home has sold on the subject's block since 2015 for \$206,000, neighbors' homes are appraised below their current assessed values and the assessor selected comparables located outside the subject's subdivision.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$71,587.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,157. The subject's assessment reflects a market value of \$228,768 or \$89.22 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 four comparable sales that were located in the "Four Colonies" neighborhood, like the subject. The comparables were similar two-story dwellings of frame construction that contained 2,541 or 2,570 square foot of living area. The homes were built from 1978 to 1984. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates occurring from March to May 2016 for prices ranging from \$232,000 to \$247,000 or from \$91.30 to \$97.21 per square foot of living area, including land.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants 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 be the board of review's comparable sales. These comparables had sale dates occurring from March to May 2016 and sold for prices ranging from \$232,000 to \$247,000 or from \$91.30 to \$97.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$228,768 or \$89.22 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave less weight to the appellants' comparable sales due to the lack of information regarding the comparables features, which would be necessary when analyzing their comparability to the subject. Furthermore, the three sales that did occur proximate in time to the January 1, 2016 assessment date at issue had considerably smaller dwellings, when compared to the subject. 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

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COUNTY

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