



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

APPELLANT: Michael Coveny
DOCKET NO.: 16-05684.001-R-1
PARCEL NO.: 09-25-252-007

The parties of record before the Property Tax Appeal Board are Michael Coveny, 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:

LAND: \$13,407
IMPR.: \$72,204
TOTAL: \$85,611

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 two-story single-family dwelling of vinyl exterior construction that has 2,932 square feet of living area. The dwelling was built in 2007. The home features an unfinished basement, central air conditioning, a fireplace and a 2-car attached garage. The subject has a 11,021-square foot site. The subject property is located in the city of McHenry, McHenry Township, McHenry County, Illinois.

The appellant, Michael Coveny, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property. The appellant did not challenge the subject's land assessment.

As an initial matter, the appellant made a motion to continue the hearing based on two grounds: First, the appellant argued that he learned approximately one month prior to the hearing that the appraiser, Ms. Darcy Anderson, had moved out of state and will not be able to return to Illinois

to testify in this appeal. Appellant argued that a continuance would allow him the opportunity to obtain another appraiser to testify as to the market value of his property. Second, appellant contended that a continuance would allow the Property Tax Appeal Board to dispose of appellant's other 2018 pending appeal involving the subject property.

The board of review, through its chairman, Mark Ruda, objected to appellant's motion based on inability to cross examine the appraiser as to her value conclusion. The Board finds that a new appraisal at this time would be new evidence not previously admitted into the record and therefore inadmissible. The Board finds a party to an appeal may not introduce new evidence at hearing.

Section 1910.30(g) of the rules of the Property Tax Appeal Board provides as follows:

If the contesting party is unable to submit written or documentary evidence with the petition, the contesting party must submit a written request for an extension of time with the petition. Upon receipt of this request, the Board shall grant a 30-day extension of time. The Board shall grant additional or longer extensions for good cause shown. Good cause may include, but is not limited to, the inability to submit evidence for a cause beyond the control of the contesting party, such as the pendency of court action affecting the assessment of the property or the death or serious illness of a valuation witness. Without a written request for an extension, no evidence will be accepted after the petition is filed. Evidence sent by mail shall be considered as filed on the date postmarked or in accordance with Section 1910.25(b).

Moreover, Section 1910.67(l) of the rules states as follows:

Appraisal testimony offered to prove the valuation asserted by any party shall not be accepted at the hearing unless a documented appraisal has been timely submitted by that party pursuant to this Part. Appraisal testimony offered to prove the valuation asserted may only be given by a preparer of the documented appraisal whose signature appears on the document.

The Board finds that the appellant's motion was not timely filed, and the new appraisal would not be admissible due to this being new evidence not previously submitted with the original appeal, nor on rebuttal. The Board hereby denies appellant's motion for a continuance. The Board finds, however, that the appellant may use the comparable sales contained in the appraisal report in order to support his request for a decreased assessment.

The appraisal submitted by the appellant was prepared for the purpose of determining market value. The appraisal report contains four comparable sales and one comparable listing located within .57 miles of the subject property. The comparable sales are described as two-story single-family dwellings ranging in size from 2,902 to 3,603 square feet of living area. The dwellings range in age from 8 to 13 years old. Features of the comparables include full or partial basements with one comparable having a finished area. All dwellings have central air

conditioning, three of the comparables have a fireplace and each comparable has a 2-car or a 3-car garage. The properties have sites ranging in size from 10,800 to 21,368 square feet of land area. The comparables sold from December 2014 to July 2016 for prices ranging from \$219,000 to \$268,000 or from \$60.78 to \$92.35 per square foot of living area including land. The appraiser was not present at the hearing for direct or cross-examination regarding the appraisal process and final value conclusion. Based on the evidence presented, 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 assessment for the subject property of \$85,611. The subject's assessment reflects an estimated market value of \$257,167 or \$87.71 per square foot of living area including land when applying 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 the subject's assessment, the board of review submitted an analysis of four comparable sales. The evidence was prepared by Mary Mahady, McHenry Township Assessor. Mahady was called as a witness by the board of review and testified that the comparables are located in close proximity and within the same subdivision as the subject. The comparables consist of two-story single-family dwellings of vinyl or vinyl and brick exterior construction that were built from 2004 to 2008. Three comparables have unfinished basements. Other features include central air conditioning, three comparables have a fireplace and each comparable has a 3-car garage. The dwellings range in size from 2,745 to 3,225 square feet of living area and are situated on sites that contain from 13,392 to 21,368 square feet of land area. The comparables sold from March through August 2016 for prices ranging from \$268,000 to \$291,000 or from \$90.23 to \$104.19 per square foot of living area including land.

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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The appellant submitted an appraisal estimating the subject property has a market value of \$220,000 as of September 24, 2016. The Board gave little weight to the appraisal report.¹ The appellant's appraiser was not present at the hearing for cross examination regarding the appraisal process and final value conclusion. Without the testimony of the appraiser, the Board was unable to judge the weight and credibility of the appraisal report and value conclusion, which diminishes the reliance that can be given to this evidence. In Grand Liquor Company, Inc. v. Dept. of Revenue, 67 Ill.2d 195, 367 N.E.2d 1238, 10 Ill.Dec.472 (1977), the Supreme Court of Illinois asserted that the rule against hearsay evidence is founded on the necessity of an

¹ Although the Board gave little weight to the appellant's appraisal report as to the appraisal process and final value conclusion, the Board has given appropriate weight to the comparable sales and the comparable listing in the appraisal report.

opportunity for cross-examination, and is a basic and not a technical rule of evidence. The board of review was unable to cross-examine the appellants' appraiser, which further undermines the weight that can be given to the appraiser's final opinion of value.

The parties submitted eight comparable sales and one comparable listing for the Board's consideration. The Board gave less weight to the comparable listing due to this property not being sold and therefore being less reflective of market value. The Board gave reduced weight to appellant's comparable #2 due to its larger dwelling size compared to the subject in addition to its sale date in December 2014 being less proximate in time to the subject's January 1, 2016 assessment date and therefore less indicative of market value.

The Board finds appellant's comparables #1, #3 and #5 along with comparables submitted by the board of review are most similar when compared to the subject in location, design, age, dwelling size and most features. These most similar comparables sold from January to August 2016 for prices ranging from \$233,000 to \$291,000 or from \$73.85 to \$104.19 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$257,167 or \$87.71 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. Therefore, the Board finds the appellant failed to demonstrate the subject's assessment was excessive based on a preponderance of the most credible evidence contained in the record and thus a reduction in the subject's assessment is not 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

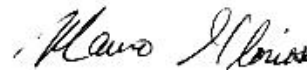
Member

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: September 17, 2019



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

Michael Coveny
2607 Wall Street
McHenry, IL 60051

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098