



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

APPELLANT: Rolando Garcia Jr.
DOCKET NO.: 16-05756.001-R-1
PARCEL NO.: 18-03-404-009

The parties of record before the Property Tax Appeal Board are Rolando Garcia Jr., the appellant, by attorney Jerri K. Bush of Sandrick Law Firm, LLC in South Holland; 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: \$4,118
IMPR.: \$111,622
TOTAL: \$115,740

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 townhouse of brick and frame exterior construction with 3,066 square feet of living area. The dwelling was constructed in 2009 and features an unfinished basement, central air conditioning, a fireplace and a garage containing 468 square feet of building area. The property has a 12,114-square foot site and is located in Lakewood, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located from 2.15 to 3.96 miles from the subject property. The comparable sales are described as two-story townhomes of brick or frame exterior ranging in size from 1,732 to 2,691 square feet of living area.¹ The townhomes

¹ The Board has corrected the dwelling sizes of the appellant's comparables to exclude the basement area from the square footage of living area in the appellant's calculations. The Board has drawn this information from the copies

were constructed from 1992 to 2014 and each home features a partial or full basement, air conditioning, one or two fireplaces and a garage ranging from 473 to 540 square feet of building area. These properties sold from June 2004 to March 2017 for prices ranging from \$355,000 to \$412,500 or from \$131.92 to \$214.78 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,740. The subject's assessment reflects a market value of \$347,672 or \$113.40 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 three equity comparables, the subject's property record card and a narrative report prepared by the Grafton Township Assessor asserting that "[n]o sales exist in the subject's neighborhood" and that the Assessor's equity comparables are within the subject's neighborhood. Based on this evidence, 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.

As an initial matter, the Board gave no weight to the board of review evidence which includes three equity comparables as this is non-responsive to the appellant's overvaluation argument. The Board gave little weight to appellant's comparable sale #1 due to its dissimilar design/story height when compared to the subject, and #7, due to its sale date in June 2004 being too far removed in time from the subject's January 1, 2016 assessment date and thus less likely to be reflective of market value.

The Board finds the best evidence of market value to be appellant's comparable sales #2, through #6 as these comparable sales are most similar to the subject in design/style, age, and most features. These most similar comparables sold from May to December 2015 which is proximate in time to the subject's assessment date of January 1, 2016 for prices ranging from \$355,000 to \$412,500 or from \$131.92 to \$207.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$347,672 or \$113.40 per square foot of living area, land included, which is below the range established by the best comparable sales in this record. Based on this evidence, the Board finds that the appellant did not prove by a

of the Grafton Township website property characteristic and information sheets submitted by the appellant. The Board finds that the best evidence of the dwelling sizes is the property characteristics and information sheet which included a sketch of the dwellings.

preponderance of the evidence that the subject is overvalued and, therefore, no reduction in the subject's assessment is 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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