



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

APPELLANT: Joseph w. and Jane Lee Aherne
DOCKET NO.: 16-05797.001-R-1
PARCEL NO.: 19-14-276-030

The parties of record before the Property Tax Appeal Board are Joseph w. and Jane Lee Aherne, 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 **A Reduction** 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: \$14,567
IMPR.: \$78,508
TOTAL: \$93,075

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 that contains 2,842-square feet of living area. The dwelling was constructed in 1989. Features include an unfinished basement, central air conditioning, a fireplace, an enclosed frame porch and a 462-square foot two-car garage. The subject property has .282 acre or 12,276-square foot site. The subject property is located in Algonquin Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four suggested comparable sales located within 1.5 blocks from the subject. The comparables consist of two-story dwellings of frame construction that were built from 1987 to 1989. The dwellings range in size from 2,372 to 3,017 square feet of living area and have sites that range in size from 9,240 to 17,379 square feet of land area. One comparable was reported to have a full basement that is partially finished and three comparables have partial basements with finished area reported as "none listed." Other features include

central air conditioning and two-car garages. The comparables sold from December 2015 to August 2016 for prices ranging from \$203,000 to \$273,000 or from \$85.58 to \$95.62 per square foot of living area including land. Based on this evidence, the appellants 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 of \$97,365. The subject's assessment reflects an estimated market value of \$292,387 or \$102.88 per square foot of living area including land when applying the 2016 three-year average median level of assessment for McHenry County of 33.30%.

In support of the subject's assessment, the board of review submitted an analysis of the four comparable sales as submitted by the appellants and three additional comparable sales identified as comparables #5, #6 and #7. The comparables consist of two-story dwellings of frame or brick and frame exterior construction that were built from 1989 to 1993. The dwellings range in size from 2,245 to 2,790 square feet of living area and have sites that range in size from .212 to .230 of an acre of land area. One comparable has a partial unfinished basement and two comparables have basements that are partially finished. Other features include central air conditioning, one fireplace and garages that have 400 or 420 square feet of building area. The comparables sold from March to June of 2015 for prices ranging from \$275,000 to \$299,888 or from \$101.51 to \$123.39 per square foot of living area including land. Although the board of review contends comparables #5 and #6 support the subject's current assessment, the board of review offered to reduce the subject's assessment to \$96,890, which reflects an estimated market value of approximately \$290,670.

The appellants were notified of this suggested assessment and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline and did not accept the proposed assessment.

In rebuttal, the appellants argued the subject property does not have an enclosed frame porch, but a screened porch that is not heated or cooled. The appellants described the structure as a "warm season porch." The appellants submitted photographs of the structure and requested its assessment be reduced by \$3,900 or an assessment of \$95,600, which reflects an estimated market value of \$286,800. The appellant also argued "We were advised to use the assessed property values for our appeal. The BOR used sales values. Nevertheless, the BOR Sales Comparison cited 7 comparable properties with equalized values to determine our assessed value."¹

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

¹The appellants marked "comparable sales" as the basis of the appeal as depicted on the residential appeal form filed with the Property Tax Appeal Board. Section 16-180 of the Property Tax Code provides in part: Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180). Based on the appeal filed by the appellants, the Board finds this appeal is limited to finding the subject's correct assessment on the basis of comparable sales.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration. The Board gave less weight to comparables #3 and #4 submitted by the appellants due to their smaller dwelling size when compared to the subject. The Board gave less weight to comparable #7 submitted by the board of review due to its smaller dwelling size when compared to the subject. The Board finds the remaining four comparables are more similar when compared to the subject in location, land area, design, age, exterior construction, dwelling size and most features, with two of these comparables having superior finished basement area. These comparables sold from April 2015 to July 2016 for prices ranging from \$247,000 to \$299,888 or from \$90.49 to \$107.49 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$292,387 or \$102.88 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. However, the Board finds only one comparable sale, board of review comparable #6, sold for a greater price than the subject's estimated market value as reflected by its assessment. This comparable was four years newer in age and had a superior finished basement when compared to the subject. After considering adjustments to the four most similar comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction is 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



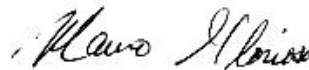
Member

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: January 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joseph Aherne
895 Milford St
Cary, IL 60013

COUNTY

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