



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

APPELLANT: Christin Cortese
DOCKET NO.: 16-05875.001-R-1
PARCEL NO.: 18-25-129-016

The parties of record before the Property Tax Appeal Board are Christin Cortese, 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 **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: \$ 18,877
IMPR.: \$ 87,706
TOTAL: \$106,583

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 frame and brick exterior construction with 2,782 square feet of living area.¹ The dwelling was constructed in 2004. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 487 square foot garage. The property has a 7,755 square foot site and is located in Lake in the Hills, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales with a brief arguing differences

¹ The parties disagree slightly as to the dwelling size of the subject property. The Property Tax Appeal Board finds the best evidence of dwelling size is found on the property record card submitted by the board of review which includes a schematic drawing of the dwelling. The board of review also described the subject as a two-story dwelling in its grid analysis although the property record card schematic actually depicts a part one-story and part two-story design for the subject dwelling.

between these properties and the subject. The comparables are each located in close proximity to the subject and consist of two-story dwellings of frame and brick exterior construction. The homes are either 10 or 11 years old and contain either 2,145 or 2,778 square feet of living area. Each home has a basement with finished area, two of which have walkout-style basements and one of which has an English style basement. Each home also has central air conditioning, one or two fireplaces and a garage of either 487 or 506 square feet of building area. The comparables sold between May and August 2016 for prices ranging from \$247,000 to \$470,000 or from \$115.15 to \$169.18 per square foot of living area, including land.

As to comparable #4, which is the same model as the subject, the appellant noted this property is located on the golf course and has many upgrades as compared to the subject including a three-season room. Furthermore, comparable #4 was a builder's model.

Based on the foregoing evidence and argument, the appellant requested a reduced assessment that would reflect a market value of approximately \$319,780.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,906. The subject's assessment reflects a market value of \$390,225 or \$140.27 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 located in the same neighborhood code assigned by the assessor as the subject property. Board of review comparable #1 is the same property as appellant's comparable #4. The comparables consist of a two-story (comparable #1) and three, one-story dwellings of frame and brick exterior construction. The homes were built between 2004 and 2015 and range in size from 1,660 to 2,778 square feet of living area. Each home has a basement, two of which are walkout-style. Each home also has one or two fireplaces and a garage ranging in size from 484 to 619 square feet of building area. No data on central air conditioning was provided for any of the comparables. The comparables sold between June 2015 and July 2016 for prices ranging from \$438,000 to \$570,000 or from \$169.19 to \$270.61 per square foot of living area, including land.

Based on the foregoing evidence, the board of review contended that the sales it submitted support an increase in the assessment of the subject property.

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

The parties submitted a total of seven comparable properties, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2, #3 and #4 as each of these homes is a dissimilar one-story design and comparable #4 is nearly 1,000 square feet smaller than the subject dwelling. The Board has also given reduced weight to the common comparable presented by the parties as appellant #4/board of review #1 as this property's sale price appears to be an outlier when considering the entire record of two-story dwellings; furthermore, the appellant provided unrefuted data concerning this property that it is on a golf course and has upgrades that are not present in the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2 and #3. These comparables have varying degrees of similarity to the subject and sold between May and August 2016 for prices ranging from \$247,000 to \$295,000 or from \$115.15 to \$137.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$390,225 or \$140.27 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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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