



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

APPELLANT: Matthew Porter
DOCKET NO.: 16-05887.001-R-1
PARCEL NO.: 15-29-330-008

The parties of record before the Property Tax Appeal Board are Matthew Porter, 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: \$10,680
IMPR.: \$47,654
TOTAL: \$58,334

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 ranch style dwelling of frame construction with 1,884 square feet of living area. The dwelling was constructed in 1986. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a two-car garage. The property has a 23,242 square foot site and is located in McHenry, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal with an estimated market value of \$175,000 as of January 1, 2016. The retrospective appraisal was prepared by Timothy J. Hooker, a State of Illinois Certified General Real Estate Appraiser. The property rights appraised were fee simple and the appraisal was performed for a real estate assessment appeal. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value the appraiser utilized twelve¹ comparable sales located from .51 to 7.86 miles from the subject property. The comparables are ranch style dwellings ranging in size from 1,595 to 2,155 square feet of living area. The homes range in age from 12 to 78 years old and have other features with varying degrees of similarity to the subject. The comparables are situated on sites ranging in size from 9,400 to 55,910 square feet of land area. In addition, comparables #8 and #9 have river access while comparables #10 and #11 have waterfront sites. The comparables sold from February 2015 to June 2016 for prices ranging from \$175,000 to \$299,900 or from \$89.56 to \$165.14 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences from the subject in date of sale/time, land area, condition, bathrooms, dwelling size and/or other amenities. After applying these adjustments, the appraiser estimated the subject's market value as of January 1, 2016 for \$175,000. Based on this evidence, 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 of \$70,263. The subject's assessment reflects a market value of \$211,063 or \$112.03 per square foot of living area, land included, 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 response to the appeal, the board of review submitted a grid analysis of the appellant's comparable sales #1 through #6. The board of review argued appellant's sales are not comparable to the subject based on their distant location (#1, #2, #3 and #5), dissimilar location (#4 and #5) and large basement area (#6).

In support of its contention of the correct assessment of the subject property the board of review provided a grid analysis on three comparable sales that were utilized in the appellant's appraisal. Board of review gridded comparables #7, #8 and #9 are the same properties as appellant's appraisal comparables #8, #9 and #11. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value using twelve comparable sales,

¹ The appraiser states that comparable sales #1 through #6 were selected by the appraiser and comparable sales #7 through #12 in this report were selected by the Nunda Township assessor's office in the appellant's 2016 appeal with the McHenry County Board of Review. The appraiser included the township assessor's comparables in this report and applied similar qualitative and/or quantitative adjustments.

with varying degrees of similarity to the subject property. The appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$175,000. The subject's assessment reflects a market value of \$211,063, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$175,000 as of the assessment date at issue. The Board gave less weight to the board of review comparables because they have a superior waterfront site or have river access unlike the subject. Based on this record, the Board finds a reduction in the subject's assessment commensurate to 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: April 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

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COUNTY

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