



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

APPELLANT: Mary Sue Katzenmayer  
DOCKET NO.: 16-05891.001-R-1  
PARCEL NO.: 09-25-127-014

The parties of record before the Property Tax Appeal Board are Mary Sue Katzenmayer, 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:** \$2,116  
**IMPR.:** \$65,217  
**TOTAL:** \$67,333

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 is improved with a part two-story and part one-story single-family dwelling of frame construction. The dwelling was constructed in 1985. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a two-car attached garage with 580 square feet of building area. The property has a 7,827 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In the grid analysis prepared by the appellant, the subject dwelling was described as having 2,074 square feet of living area. In support of the overvaluation argument the appellant submitted information on four comparable sales described as two-story dwellings of frame or brick construction that range in size from 1,947 to 2,347 square feet of living area. Three comparables have basements, each comparable has central air conditioning, each comparable has one fireplace and each comparable has a two-car garage. The sales occurred from July 2015 to February 2016 for prices ranging

from \$176,000 to \$190,000 or from \$74.98 to \$97.07 per square foot of living area, including land.

The appellant's submission also included a statement from Richard Toepper of Re/Max Unlimited Northwest stating the fair market value of the subject property would be \$80.00 per square foot of living area or \$166,000 rounded.

Based on this evidence the appellant requested the subject's assessment be reduced to \$55,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,333. The subject's assessment reflects a market value of \$202,262, 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.

The board of review submitted a copy of the subject's property record card describing the home as having 2,510 square feet of living area. The property record card had a schematic diagram of the dwelling with dimensions and size calculations.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales identified by the township assessor described as part two-story and part one-story dwellings of brick and vinyl or frame exterior construction with 2,072 and 2,389 square feet of living area, respectively. The dwellings were built in 1987 and 1988. Each comparable has a basement, central air conditioning, one fireplace and a two-car garage. These properties have sites with 41,948 and 35,732 square of land area, respectively. The assessor stated each comparable is located in unincorporated McHenry County and are served with a private well and septic, like the subject property. These properties sold in March 2016 and December 2015 for prices of \$234,000 and \$220,000 or \$116.53 and \$92.09 per square foot of living area, including land, respectively. The assessor adjusted the comparables for differences from the subject property to arrive at adjusted prices of \$234,890 and \$208,985 or \$93.58 and \$83.26 per square foot of living area, including land. Based on these two sales the assessor was of the opinion the subject had a market value of \$221,934.

With respect to the appellant's comparables, the assessor asserted these were not used because appellant's comparable #1 is located in a different school district and appellant's comparables #2, #3 and #4 were located in the City of McHenry with public sewer and water.

In rebuttal, the appellant questioned the dates of sales of the comparables selected by the township assessor. The appellant also pointed out that the comparables used by the township assessor had significantly larger sites than 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds the best evidence the dwelling's size to be provided by the board of review disclosing the subject dwelling has 2,510 square feet of living area. The board of review provided a copy of the subject's property record card with a schematic diagram of the dwelling with measurements and square foot calculations. The appellant provided no evidence to support his size estimate for the subject dwelling. Based on this record the Board finds the subject dwelling has 2,510 square feet of living area.

The record contains six sales provided by the parties to support their respective positions. These properties had varying degrees of similarity to the subject property. The sales occurred from July 2015 to March 2016 for prices ranging from \$176,000 to \$234,000 or from \$74.98 to \$116.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$202,262 or \$80.58 per square foot of living area, including land, when using 2,510 square feet of living area. The subject's assessment reflects a market value within the range established by the comparables in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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

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: November 20, 2018



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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