



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

APPELLANT: Karen Parrish
DOCKET NO.: 16-05892.001-R-1
PARCEL NO.: 19-13-126-024

The parties of record before the Property Tax Appeal Board are Karen Parrish, 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: \$12,109
IMPR.: \$44,084
TOTAL: \$56,193

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 split-level dwelling of frame exterior construction with 1,280 square feet of living area. The dwelling was constructed in 1986. Features of the home include a lower level with finished area and a 528 square foot garage. The property has a 9,282 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. The appellant challenged the improvement assessment but did not dispute the land assessment. In support of the inequity argument the appellant submitted information on four comparables which are located within a quarter of a mile of the subject property. The comparables consist of a raised ranch and three, split-level dwellings of frame exterior construction. The homes were

built between 1971 and 1978 and range in size from 1,390 to 1,938 square feet of living area. Each comparable has a basement or lower level, one of which has finished area. Two of the comparables have central air conditioning and one has a fireplace. Each comparable has a 480 square foot garage. The comparables have improvement assessments ranging from \$26,559 to \$52,967 or from \$19.11 to \$33.52 per square foot of living area.

As part of the grid analysis, the appellant also reported that comparables #1 and #2 sold in September and October 2016, respectively, for prices of \$140,000 and \$130,000 or for \$100.72 and \$82.28 per square foot of living area, including land.

Based on this equity evidence, the appellant requested a reduced improvement assessment of \$35,143 or \$27.46 per square foot of living area. Based upon the two recent sales, the appellant's total requested assessment reflects a market value of approximately \$141,771 or \$110.76 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,193. The subject property has an improvement assessment of \$44,084 or \$34.44 per square foot of living area. The subject's total assessment reflects a market value of \$168,798 or \$131.87 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 five equity comparables where appellant's comparables #3 and #4 were also reiterated along with a grid analysis of five comparable sales.

As to assessment uniformity, the board of review presented an analysis of five comparables located in the same subdivision as the subject property. The five comparables consist of split-level dwellings of frame exterior construction. The homes range in age from 31 to 47 years old and range in size from 1,229 to 1,418 square feet of living area. Each comparable has a basement or lower level, with finished area. Four of the comparables have central air conditioning and two each have a fireplace. Each comparable has a garage ranging in size from 440 to 559 square feet of building area. The comparables have improvement assessments ranging from \$43,096 to \$54,312 or from \$31.00 to \$39.23 per square foot of living area.

In support of market value, the board of review presented a grid analysis of five comparables located from the "same subdivision" to 1.1-miles from the subject property. The comparables consist of split-level dwellings of frame or frame and brick exterior construction. The homes range in age from 36 to 59 years old and range in size from 1,014 to 1,390 square feet of living area. Each comparable has a basement or lower level, with finished area. Each comparable has central air conditioning and two each have a fireplace. Each comparable has a garage ranging in size from 310 to 528 square feet of building area. The comparables sold between June 2015 and June 2016 for prices ranging from \$152,000 to \$250,000 or from \$130.22 to \$181.16 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment both in terms of equity and on market value grounds.

Conclusion of Law

The taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to its raised ranch design which differs from the subject's split-level design. The Board has also given reduced weight to appellant's comparables #1, #3, #4 and board of review comparables #2 and #5 due to their significantly older ages when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4. These comparables were similar to the subject in location, age, design, size and most features. These comparables had improvement assessments that ranged from \$43,096 to \$54,312 or from \$31.00 to \$39.23 per square foot of living area. The subject's improvement assessment of \$44,084 or \$34.44 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on grounds of lack of uniformity.

The appellant also 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.

The parties submitted a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 as this is a raised ranch dwelling rather than a split-level design like the subject. The Board has also given reduced weight to appellant's comparable #1 and board of review comparables #2, #4 and #5 due to the older ages of these homes when compared to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #3. These comparables have varying degrees of similarity to the subject and sold in June and December 2015 for prices of \$250,000 and \$181,000 or for \$181.16 and \$130.22 per square foot of living area, including land, respectively. The subject's assessment reflects a market value

of \$168,798 or \$131.87 per square foot of living area, including land, which is below the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted on grounds of overvaluation.

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

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

APPELLANT

Karen Parrish
556 Arthur Dr
Cary , IL 60013

COUNTY

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