



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

APPELLANT: Robert J. Bick  
DOCKET NO.: 16-06047.001-R-1  
PARCEL NO.: 10-05-231-001

The parties of record before the Property Tax Appeal Board are Robert J. Bick, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$7,892  
**IMPR.:** \$5,440  
**TOTAL:** \$13,332

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 1.5-story dwelling of frame construction with 991 square feet of living area. The dwelling was constructed in 1935. The property has a 6,040 square foot site located along Nippersink Creek in Spring Grove, McHenry Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on September 30, 2015 for a price of \$40,000. The seller was identified on the settlement statement as the Federal National Mortgage Association. The appellant also provided a copy of the Multiple Listing Service (MLS) listing of the subject property disclosing the property sold for \$40,000 and had been listed on the market for 365 days.

The appellant provided a copy of the final decision issued by the board of review establishing a total assessment for the subject property of \$38,128. The total assessment reflects a market value of \$114,533 or \$115.57 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" and information provided by the township assessor, which included three comparable sales. The township assessor acknowledged the subject property sold in September 2015 for \$40,000 in a foreclosure transaction. The board of review submitted a copy of the subject's property record card disclosing a building permit (No. J-6269) was issued on July 31, 2016 for alterations. The property record card also disclosed an occupancy date of November 1, 2016. Also submitted were copies of photographs of the interior of the subject property, but it was not established when the photographs were taken. Additionally, the board of review provided a rental listing for the subject property with a list date of March 30, 2017, asserting the property has two updated full bathrooms, a new kitchen with quartz countertops, new cabinets, new stainless-steel appliances as well as new interior paint and flooring throughout.

The three comparable sales are improved with two, 1-story dwellings and one, 1.5-story dwelling of frame construction that ranged in size from 864 to 1,323 square feet of living area. The dwellings were constructed from 1954 to 1971. One comparable has a basement that is partially finished, each comparable has central air conditioning and a detached garage. The sales occurred in May and June 2016 for prices ranging from \$138,000 to \$160,500 or from \$110.02 to \$159.72 per square foot of living area, including land. The board of review submitted copies of the MLS listing sheets associate with each sale. The listing sheets disclosed that sales #1 and #3 were recently rehabilitated.

The board of review contends the assessor's evidence demonstrates the subject is fairly assessed.

### **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 purchase of the subject property on September 30, 2015 for a price of \$40,000. The appellant provided evidence demonstrating the sale had elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised on the open market with the MLS. In further support of the transaction the appellant submitted a copy of the sales settlement statement and the MLS listing disclosing the property had been on the market for 365 days. The Board finds the purchase price is below the market value reflected by the subject's assessment. The

Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction.

The record further disclosed that following the sale and subsequent to the assessment date at issue, a building permit was issued on July 31, 2016 for alterations to the subject property with an occupancy date of November 1, 2016. The alterations appear to be reflected on the MLS rental listing of the subject property asserting the property has two updated full bathrooms, a new kitchen with quartz countertops, new cabinets, new stainless-steel appliances as well as new interior paint and flooring throughout. The value added by these improvements and alterations that occurred after the assessment date should be considered for the subsequent assessment year.

The board of review provided information on three comparables sales, however, these properties appeared to be superior to the subject property in age, in condition and features as of the January 1, 2016 assessment date. Therefore, less weight was given this evidence.

Based on this record the Board finds a reduction in the subject's assessment is appropriate.

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: October 16, 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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