



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

APPELLANT: Doreen Dwyer
DOCKET NO.: 16-06049.001-R-1
PARCEL NO.: 18-27-405-014

The parties of record before the Property Tax Appeal Board are Doreen Dwyer, the appellant, by Jessica Hill-Magiera, Attorney at Law, 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: \$5,149
IMPR.: \$74,165
TOTAL: \$79,314

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 exterior construction with 2,460 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement, central air conditioning and a three-car garage of 693 square feet of building area. The property has a 10,302 square foot site and is located in Huntley, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located within .25 of a mile of the subject property. The comparable dwellings were built between 2002 and 2004. The homes range in size from 1,994 to 2,841 square feet of living area with full or partial basements, central air conditioning and a garage ranging in size from 392 to 585 square feet of building area. Four of the homes also each feature a fireplace. The comparables sold between February 2015 and

November 2016 for prices ranging from \$180,000 to \$263,000 or from \$75.16 to \$96.85 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$70,707 which would reflect a market value of approximately \$212,142 or \$86.24 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 \$83,992. The subject's assessment reflects a market value of \$252,304 or \$102.56 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 response to the appeal, the board of review asserted that "additional evidence suggests \$250,000 fair market value." In support of its contention of the correct assessment the board of review submitted information on two comparable sales, where comparable #1 is the same property as appellant's comparable #2. Board of review comparable #2 is a two-story frame dwelling that was built in 2002. The home contains 2,479 square feet of living area with a partial basement, a fireplace and a two-car 518 square foot garage. No information was provided concerning air conditioning as an amenity. This comparable sold in March 2016 for \$252,000 or \$101.65 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant noted that the board of review did not dispute or comment upon any of the comparable properties the appellant presented in this appeal. Furthermore, the appellant noted that the board of review presented the same property as appellant's comparable #2 along with an additional "acceptable comparable sale."

Counsel further contended that appellant's comparables #1 through #5 along with the board of review comparables were the "best" comparables in the record and based on this data, a reduction in the subject's assessment is warranted. It was argued that the median sale price of the six best comparables in the record is \$90.22 per square foot of living area, including land, and should be applied to the subject property. Counsel also argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Appellant further argued that using a median sale price per square foot "is not only more accurate but more importantly is consistent with and not contrary to the preponderance of the evidence standard, the burden of proof set forth in Section 1910.63(c) of the Illinois Administrative Code."

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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3, #4, #5 and #6 due to differences in dwelling size when compared to the subject dwelling of 2,460 square feet.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #7 along with the two board of review comparable sales, one of which is a common property with the appellant. These four most similar comparables sold between November 2015 and November 2016 for prices ranging from \$180,000 to \$252,000 or from \$75.16 to \$101.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$252,304 or \$102.56 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment 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: December 18, 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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