



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

APPELLANT: Martin Destefanis
DOCKET NO.: 16-06051.001-R-1
PARCEL NO.: 09-25-126-007

The parties of record before the Property Tax Appeal Board are Martin Destefanis, 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: \$21,389
IMPR.: \$45,191
TOTAL: \$66,580

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 one-story single-family dwelling of frame exterior construction situated on a 10,816-square foot riverfront lot on the Fox River. The dwelling was built in 1927 and contains 992 square feet of living area. Features of the home include a crawl space foundation, a fireplace, a 484-square foot garage with attached carport and guest house with 336-square feet of living area. The dwelling is located in McHenry Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted limited information on six comparable sales.¹ The comparables are located from .25 a

¹ The appellant's attorney failed to provide any specifics regarding some features of the comparables' such as exterior construction or lot size for a comparative analysis. The Board supplemented the descriptive information on four of the six comparables from evidence provided by the board of review.

mile to 1.96 miles from the subject and are described as riverfront lots. Comparables #2, #3, #4 and #6 are situated on lots containing from 8,900 to 13,238 square feet of land area.² The comparables consist of one-story single-family dwellings of frame, aluminum siding or vinyl siding exterior construction and were built between 1925 and 1940. The dwellings range in size from 766 to 1,100 square feet of living area. Two comparables have full basements, two comparables have crawl space foundations, five comparables have central air conditioning, and one comparable has a fireplace. Comparables #2, #3, #4 and #6 each have a one-car or two-car garage³. The comparables sold from October 2015 to May 2016 for prices ranging from \$75,000 to \$198,000 or from \$88.56 to \$206.25 per square foot of living area, including land. Based on this evidence, the appellant requested an assessment reflecting a market value of approximately \$150,288 or \$151.50 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,853. The subject's assessment reflects a market value of approximately \$209,832 or \$211.52 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 comparable sales, four of which were also submitted by the appellant. The dwellings are situated on lots ranging in size from 7,071 to 13,238 square feet of land area and are all riverfront lots on the Fox River. The comparables consist of one-story single-family dwellings of frame, aluminum siding or vinyl siding exterior construction. The homes were built from 1925 to 1940 and range in size from 800 to 1,100 square feet of living area. Three comparables have full basements, two comparables have crawl space foundations, four comparables have central air conditioning, two comparables have a fireplace, and each comparable has a one-car or two-car garage. The comparables sold from October 2015 to June 2016 for prices ranging from \$150,000 to \$193,000 or from \$136.36 to \$206.25 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal contending that the board of review's failure to respond or object to appellant's comparables should serve as an admission as to the validity thereof. Further, appellant contends that the board of review's comparable #1, which was also used by the appellant, should be given less as it has a basement, unlike the subject. Appellant also argues that PTAB's practice of looking at the range established by the best comparable sales is not the best method of determining market value. Appellant contends that using the median sales price and price per square foot is a better method and supports a reduction in 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

² No lot size was provided by either party for comparables #1 and #5.

³ Information regarding garages was taken from the board of review's grid analysis. Appellant's grid analysis showed that only comparable #2 had a garage.

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 presented sales data for seven suggested comparable properties for the Board's consideration, as four comparables were submitted by both parties. The Board gave reduced weight to appellant's comparables #1 and #5, board of review comparable #3 and appellant's/board of review comparables #4/#4 and #6/#5. Appellant's comparables #1 and #5 lack a garage when compared to the subject and board of review comparable #3 and appellant's/board of review comparables #4/#4 and #6/#5 each have basement, dissimilar when compared to the subject.

The Board finds the best evidence of market value to be appellant's/board of review comparables #2/#2 and #3/#1⁴ as these dwellings are most similar to the subject in design, dwelling size, foundation type, and most features. These comparables sold in November 2015 and June 2016 for prices of \$168,000 and \$193,000 or \$166.67 and \$177.06 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$209,832 or \$211.52 per square foot of living area, including land, which is greater than the two most similar comparables in the record. After making adjustments for differences in some features, the Board finds a reduction in the subject's assessment is justified.

⁴ Appellant's grid analysis shows a sale date of May 2015 and a sale price of \$198,000 or \$181.65 per square foot for this property, while board of review's grid analysis shows a sale date of June 2016 and a sale price of \$193,000 or \$177.06 per square foot. The Board has used the 2016 sale information shown on the board of review's grid.

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: January 15, 2019



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

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