



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

APPELLANT: James H. & Jean H. Bernacchi  
DOCKET NO.: 16-06055.001-R-1  
PARCEL NO.: 09-35-330-003

The parties of record before the Property Tax Appeal Board are James H. and Jean H. Bernacchi, the appellant, by attorney 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:** \$10,918  
**IMPR.:** \$43,360  
**TOTAL:** \$54,278

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 tri-level single family dwelling of frame construction with 1,637 square feet of living area. The dwelling was constructed in 1959. Features of the home include a partial basement with 662 square feet of finished area, central air conditioning, one fireplace and an attached garage with 810 square feet of building area. The property has an 11,160 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an analysis using five comparable sales of various styles that range in size from 1,320 to 1,807 of above grade living area. The dwellings were constructed from 1956 to 1967. Each comparable has a basement or lower level, three comparables have central air conditioning, four comparables each have one fireplace and three comparables are reported to have garages that range in size from 286 to 528 square feet of building area. The sales occurred

from August 2015 to February 2016 for prices ranging from \$105,000 to \$155,000 or from \$62.72 to \$102.58 per square foot of above grade living area.

The analysis submitted by the appellants contained adjustments to the comparables for differences from the subject property to arrive at "equalized" prices ranging from \$106,129 to \$161,265. Based on this analysis the appellants requested the subject's assessment be reduced to \$41,259.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,822. The subject's assessment reflects a market value of \$164,680 or \$100.60 per square foot of above grade 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 identified by the township assessor with comparables #1 and #3 being appellant's comparables #2 and #5, respectively. The comparables were improved with tri-level style single family dwellings of frame, brick and aluminum or frame and brick exterior construction that range in size from 1,152 to 1,601 square feet of living area and were constructed from 1956 to 1973. Two comparables have basements, each comparable has a lower level with finished area, each comparable has central air conditioning, three comparable each have one fireplace and each comparable has a one-car or two-car garage. These properties have sites ranging in size from approximately 10,465 to 15,633 square feet of land area. The sales occurred from July 2015 to January 2016 for prices ranging from \$132,160 to \$170,000 or from \$82.55 to \$132.38 per square foot of living area, including land. The township assessor adjusted the comparables for differences from the subject property and arrived at adjusted prices ranging from \$130,494 to \$177,840 and an indicated market value for the subject property of \$162,849. Based on this estimate the assessor recommended the subject's assessment be reduced to \$54,278.

In rebuttal the township assessor asserted that appellants' comparable #1 was a 1.5-story home that was a foreclosure; comparable #3 was a two-story home that was a court ordered sale; and comparable #4 was a bi-level home that was a foreclosure.

### **Conclusion of Law**

The appellants contend 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 evidence in the record supports a reduction to the subject's assessment.

The Board finds the best evidence of market value to be the comparable sales analysis presented by the board of review, which included two sales used by the appellants. The township assessor used four comparable sales similar to the subject in style and features. The township assessor analyzed these sales, made adjustments for differences from the subject property, and concluded

the subject's assessment should be reduced to \$54,278. Less weight was given the appellants' analysis due to the fact that three of the sales used by the appellants were different from the subject in style and there were issues with respect to the arm's length nature of their transactions. 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: 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

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

APPELLANT

James H Jean H Bernacchi, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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