



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

APPELLANT: Bev Campbell  
DOCKET NO.: 16-06057.001-R-1  
PARCEL NO.: 14-33-176-003

The parties of record before the Property Tax Appeal Board are Bev Campbell, 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 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:** \$13,046  
**IMPR.:** \$56,210  
**TOTAL:** \$69,256

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake 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 brick and aluminum exterior construction with 1,968 square feet of living area. The dwelling was constructed in 1956. Features of the home include central air conditioning, a fireplace and a lower level containing a one-car garage. The property has a .34-acre site and is located in Crystal Lake, Nunda Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of six comparable sales located from .43 of a mile to 1.88 miles from the subject. The comparables consist of one-story dwellings that were built from 1954 to 1962 and range in size from 1,612 to 2,048 square feet of living area. Four comparables have basements, four comparables each have one fireplace, four comparables have central air conditioning, and four comparables each have a garage ranging in size from 234 to 960 square

feet of building area. The comparables sold from May 2015 to November 2016 for prices ranging from \$75,000 to \$182,000 or from \$42.37 to \$89.70 per square foot of living area. The comparables have lot sizes ranging in size from .22 of an acre to 1.32 acres of land area.<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,256. The subject's assessment reflects a market value of \$208,038 or \$105.71 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 submitted a detailed grid analysis of the appellant's comparable sales noting that 5 of the 6 comparables are dissimilar in style when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales located within 1.42 miles of the subject property. The comparables were listed as #7 and #8 in the board of review's grid analysis. The comparables consist of split-level dwellings of brick and vinyl or frame exterior construction with 1,282 and 1,756 square feet of living area. The dwellings were built in 1961 and 1973. Each comparable features a lower level, central air conditioning, one fireplace and a two-car garage. Each property has a lot size of either .48 or .54 of an acre. The comparables sold in May 2016 and October 2015 for prices of \$227,000 and \$228,500 or for \$177.07 and \$130.13 per square foot of living area, including land, respectively. Based on this evidence, the board of review requested confirmation of 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 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 provided a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparable sales #1, #2, #3, #5 and #6 which are dissimilar in style when compared to the subject. The Board finds the best evidence of market value to be the appellant's comparable #4 along with board of review comparables #7 and #8. These comparables are similar to the subject in design, age and features. The comparables sold from October 2015 to May 2016 for prices ranging from \$145,500 to \$228,500 or from \$84.99 to \$177.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$208,038 or \$105.71 per square foot of living area, including land, which falls within the value range established by the best comparable sales in this record. After considering necessary adjustments to the comparables for differences, when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

---

<sup>1</sup> Lot sizes were drawn from evidence submitted by the board of review.

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

Bev Campbell, 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