



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

APPELLANT: Susan L. Berg  
DOCKET NO.: 16-06059.001-R-1  
PARCEL NO.: 08-14-478-013

The parties of record before the Property Tax Appeal Board are Susan L. Berg, 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:** \$5,774  
**IMPR.:** \$28,466  
**TOTAL:** \$34,240

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.

**Preliminary Matter**

As part of its submission in this appeal, the McHenry County Board of Review reported "site inspection requests went unanswered." The submission included a timely letter from the board of review addressed to appellant's counsel of record dated January 11, 2018 requesting an inspection of the subject property. A copy of the certified mail receipt was also submitted reflecting delivery of the letter. In accordance with the procedural rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.94(a):

No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the

taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.

On this record, the Property Tax Appeal Board finds that the McHenry County Board of Review failed to fully abide by the requirements of Section 1910.94(a) and (b) with regard to inspecting the subject property. Subsection (b) of the rules provides specifically that "[a]ny motion to invoke this Section shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner." (86 Ill.Admin.Code §1910.94(b)). The board of review failed to articulate what consultation(s) were made and what reasonable attempts were made to resolve differences over the issues concerning inspecting the subject property with appellant's counsel of record. As such, the provisions of subsection (a) cannot be invoked in this proceeding due to the appellant's failure to cooperate in an inspection of the property.

### **Findings of Fact**

The subject property<sup>1</sup> consists of a one-story dwelling of frame construction with approximately 1,089 square feet of living area. The dwelling was constructed in 1957. Features of the home include a full basement of which 203 square feet is a basement garage. The home also has central air conditioning. The property has an 11,389 square foot site and is located in Wonder Lake, Greenwood Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located in Wonder Lake. The comparables consist of one-story dwellings that were built between 1959 and 1978. The homes range in size from 912 to 1,346 square feet of living area. Five of the comparables have full basements and five of the comparables have garages of 242 or 484 square feet of building area. The comparables sold between June 2015 and June 2016 for prices ranging from \$26,500 to \$70,000 or from \$29.06 to \$56.28 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$15,633 which would reflect a market value of approximately \$46,902 or \$43.07 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 \$34,240. The subject's assessment reflects a market value of \$102,854 or \$94.45 per square foot of living area, land included, when using the 2016 three year

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<sup>1</sup> The appellant failed to complete Section III of the Residential Appeal petition; the only limited description of the subject property was set forth in a grid analysis describing the home as containing 1,080 square feet of living area with a full basement and a 484 square foot garage. The assessing officials provided a copy of the subject's property record card along with a schematic drawing reporting a dwelling size of 1,089 square feet of living area, a full basement and an attached 203 square foot garage in the basement. Despite the data on the property record card, in the grid analysis, the board of review reported a dwelling size of 1,008 square feet with an 805 square foot basement and a 203 square foot garage. The Board has relied on the data from the schematic drawing as the best evidence of the subject dwelling.

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 four comparable sales which it contends "support [a] higher assessment." The comparables consist of one-story dwellings that were built between 1955 and 1978. The homes range in size from 990 to 1,191 square feet of living area. Three of the comparables have full or partial basements and three of the comparables have garages ranging in size from 203 to 406 square feet of building area. The comparables sold between September 2015 and September 2016 for prices ranging from \$121,000 to \$130,000 or from \$102.43 to \$131.31 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, counsel for the appellant noted that the board of review did not address the sales presented by the appellant. As to the comparables presented by the board of review, the appellant agreed that comparable #1 was similar to the subject, but the remaining comparables were each newer than the subject dwelling and should be given less weight. Considering all of these "best" comparable sales of appellant's comparables #1, #2, #3 and #5 along with board of review comparable #1, counsel argued that a reduction in the subject's assessment is warranted and further argued that an analysis of raw sales prices per square foot "does not taken into account the fundamental concept of using a median sale price to determine market value." Appellant further argued that using "a consistent statistical method or other transparent and uniform means of calculating fair market value would benefit all parties before this Board, while still allowing this Board to base its decision on equity and the weight of the evidence."

### **Conclusion of Law**

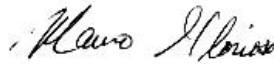
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #3, #4 and #6 due to the lack of a basement and/or differences dwelling sizes of the comparables when compared to the subject dwelling. The Board has also given reduced weight to board of review comparables #2 and #3 due to the lack of any garage and the lack of a basement, respectively.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #5 along with board of review comparable sales #1 and #4. These most similar comparables sold between June 2015 and September 2016 for prices ranging from \$35,829 to \$130,000 or from \$32.45 to \$131.31 per square foot of living area, including land. The subject's assessment

reflects a market value of \$102,854 or \$94.45 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and the differences in the four best comparables in the record when compared to the subject property, the Board finds a reduction in the subject's assessment is not 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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