



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

APPELLANT: Edith Anderson
DOCKET NO.: 16-06063.001-R-1
PARCEL NO.: 15-05-233-037

The parties of record before the Property Tax Appeal Board are Edith Anderson, 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: \$5,164
IMPR.: \$39,723
TOTAL: \$44,887

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 split-level dwelling of frame and brick construction containing 1,217-square foot of above-grade living area. The dwelling was constructed in 1990 and features a finished lower level, central air conditioning, a fireplace, and a two-car garage. The property has a .06-acre site and is located in McHenry, Nunda 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 properties are improved with three, one-story and three, split-level dwellings that were built from 1990 to 2004 and range in size from 1,120 to 1,315 square feet of above-grade living area. Three comparables each have a

¹ Some details about the appellant's comparables have been supplemented by a grid analysis submitted by the board of review.

basement and two of the split-level comparables each have a finished lower level. Four comparables have central air-conditioning. Five comparables each have a one-car or two-car garage. The properties sold from February 2015 to June 2016 for prices ranging from \$58,000 to \$137,000 or from \$49.03 to \$118.72 per square foot of living area, land included. The appellant requested the total assessment be reduced to \$29,122.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,887. The subject's assessment reflects a market value of \$134,836 or \$110.79 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 a grid analysis containing appellant's six comparables plus one additional comparable sale of a property also located in the subject's neighborhood. The additional dwelling is a raised ranch constructed in 1993 and containing 976 square feet of living area. The dwelling features a finished lower level, central air conditioning, and a two-car garage. This property sold in August 2015 for \$145,500 or \$149.08 per square foot of living area, including land. The board of review submitted a brief arguing that appellant's comparable #1 should be excluded because the property sold through foreclosure and also "lacks several main characteristics when compared to the subject". The board of review argued alternatively that comparables #5, #6 and #7 or comparables #2, #5, #6 and #7 are the most similar to the subject and that these two groups of comparables support either an increase or a reduction to the subject's assessment.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's attorney submitted a brief arguing that the new comparable submitted by the board of review should be given less weight as it is a different style than the subject and is 20% smaller than the subject. Counsel contends that comparables #2 through #6 are the best comparables submitted in evidence and prove that the subject property is over-assessed, and a reduction is justified.

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 seven comparable sales to support their respective positions before the Property Tax Appeal Board, six of which were submitted by both parties. The Board gave less weight to comparables #1, #2, #3, #4 and #7. Comparable #1 sold through foreclosure and lacks a basement and a garage, inferior to the subject; comparable #3 also sold through foreclosure,

differs in style and has a one-car garage, dissimilar to the subject; and comparables #2, #4 and #7 differ in style, foundation type and/or dwelling size when compared to the subject.

The Board finds the best evidence of market value in the record to be comparables #5 and #6. These comparables were similar to the subject in design, size, foundation type and finish, and most features. They sold in January and June 2016 for \$137,000 and \$125,000 or \$118.72 and \$95.06 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$134,836 or \$110.79 per square foot of living area, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no 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: 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

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