



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

APPELLANT: Nancy Moore  
DOCKET NO.: 16-06080.001-R-1  
PARCEL NO.: 09-35-376-017

The parties of record before the Property Tax Appeal Board are Nancy Moore, 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:** \$10,918  
**IMPR.:** \$27,412  
**TOTAL:** \$38,330

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 tri-level dwelling of brick and vinyl exterior construction with 1,188 square feet of living area. The dwelling was constructed in 1965. Features of the home include a lower level and basement with a finished area, central air conditioning, a fireplace and a one-car garage. The property has a 11,080 square foot site and is located in McHenry Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on September 2, 2015 for a price of \$115,000. The appellant completed Section IV of the Residential Appeal Form disclosing that the property was purchased from the owner of record. It was not a sale between related parties. It was listed with a realtor and advertised for sale through the Multiple Listing Service. The appellant included a copy of the HUD-1 Settlement Statement which shows that the

seller was the Secretary of Veterans Affairs, the sale price was \$115,000 and a commission was paid to the realtors. The appellant submitted a copy of the listing sheet showing that the property was listed for \$109,900 but sold for \$115,000. It shows that the subject is a split level with sub-basement located near schools and train. It was sold as-is. The appellant's attorney also submitted a brief in support of her evidence. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price of \$115,000 or \$96.80 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 \$50,048. The subject's assessment reflects a market value of \$150,339 or \$126.55 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 an undisclosed distance from the subject. The comparables consist of one, tri-level and four, split-level single-family dwellings of frame, brick and aluminum, or frame and brick exterior construction built from 1956 to 1979. The dwellings range in size from 1,124 to 1,601 square feet of above grade living area and are situated on lots ranging from 10,465 to 15,633 square feet in size. Two of the comparables have a basement with a recreation room, three of the comparables have finished lower levels, all of the comparables have central air conditioning, three comparables each have a fireplace, and each comparable has a one or two-car garage. The comparables sold from July 2015 to April 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. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's attorney submitted a brief in which she contends that since the board of review did not dispute the recent sale of the subject property or contest its validity and that the board of review's evidence is neither responsive or relevant to the basis of the appeal. She submitted copies of supporting statutory references and a copy of a Property Tax Appeal Board Decision rendered in Docket No. 15-01358.001-R-1 in support of her contention.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in September 2015 for a price of \$115,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 31 days when it sold for an amount in excess of

the asking price. In further support of the transaction, the appellant submitted a copy of the HUD-1 Settlement Statement which shows that the seller was the Secretary of Veterans Affairs and a commission was paid to the realtors.

The Board finds the purchase price is below the market value reflected by the assessment and that the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record, the Board finds the subject property had a market value of \$115,000 as of January 1, 2016 or \$96.80 per square foot. Since market value has been determined the 2016 three-year average median level of assessment for McHenry County of 33.29% shall apply. 86 Ill.Admin.Code §1910.50(c)(1). Further, the Board finds that the subject's assessment of \$96.80 per square foot falls within the range established the board of review's comparables on a per square foot basis which further supports the reduction.

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

AGENCY

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COUNTY

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