



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

APPELLANT: Mark Timm  
DOCKET NO.: 16-06083.001-R-1  
PARCEL NO.: 09-13-476-010

The parties of record before the Property Tax Appeal Board are Mark Timm, the appellant, by attorney Jessica Hill-Magiera 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:** \$4,276  
**IMPR.:** \$38,359  
**TOTAL:** \$42,635

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 part two-story and part one-story dwelling of frame construction with 2,122 square feet of living area. The dwelling was constructed in 1930. Features of the property include a crawl space foundation, central air conditioning, one fireplace and a detached garage with 384 square feet of building area. The property has a 9,363 square foot site and is located in Johnsburg, 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 March 31, 2015 for a price of \$45,551 or \$21.47 per square foot of living area, including land. The seller was identified as the Federal Home Loan Mortgage Corporation. The appellant indicated the property was sold through a Realtor and had been advertised in the Multiple Listing Service (MLS). To document the transaction the appellant provided a copy of the settlement statement and a copy of the

PTAX-203 Illinois Real Estate Transfer Declaration. Based on this evidence, the appellant requested the subject's assessment be reduced to \$15,182.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,635. The subject's assessment reflects a market value of \$128,071 or \$60.35 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 four comparable sales identified by the township assessor improved with two 1.5-story dwellings, a split-level style dwelling and one 2-story dwellings that ranged in size from 924 to 2,444 square feet of above grade living area. Each comparable is in Johnsburg. The comparables were constructed from 1958 to 1982. Three of the comparables have basements with two having finished area, each comparable has central air conditioning, one comparable has a fireplace and each comparable has a 1, 2, or 3-car garage. These properties have sites ranging in size from 10,572 to 21,936 square feet of land area. Comparable sales #2 and #3 were identified as foreclosures. The comparables sold from July 2015 to March 2016 for prices ranging from \$110,000 to \$150,000 or from \$45.01 to \$160.98 per square foot of above grade living area. The assessor adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$112,560 to \$162,940. The board of review provided copies of the MLS listing sheets associated with the sales.

The assessor indicated that the subject dwelling was remodeled and lived in in 2016. The assessor also asserted that she did not feel the 2015 sale was relevant to the 2016 value as the condition of the home changed enough to allow for occupancy.

The board of review requested the assessment be confirmed.

In rebuttal the appellant's counsel critiqued the comparable sales provided by the board of review and contends the sales are not comparable to the subject property.

### **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 Board gave little weight to the sale of the subject property as the record indicated that subsequent to the transaction the home was remodeled and made suitable for occupancy in 2016. The appellant did not refute this assertion. Due to the subsequent remodeling, the Board finds the March 2015 purchase price alone would not be reflective of the subject's fair cash value as of January 1, 2016. Furthermore, the Board finds the comparable sales submitted by the board of review, which had prices ranging from \$45.01 to \$160.98 per square foot of living area,

including land, demonstrated the subject's purchase price of \$21.47 per square foot of living area, including land, is not reflective of fair cash value as of the assessment date.

The Board finds the comparable sales submitted by the board of review were similar to the subject in location and had varying degrees of similarity to the subject property. These properties also sold proximate in time to the assessment date at issue for prices ranging from \$110,000 to \$150,000 or from \$45.01 to \$160.98 per square foot of above grade living area. Less weight is given board of review sale #4 due to its style and smaller size, which narrows the ranged from \$45.01 to \$139.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$128,071 or \$60.35 per square foot of living area, including land, which is well supported by the comparable sales submitted by the board of review. Based on this record 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: October 16, 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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