



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

APPELLANT: Kevin & Ellen Bruning
DOCKET NO.: 16-06174.001-R-1
PARCEL NO.: 14-28-303-003

The parties of record before the Property Tax Appeal Board are Kevin & Ellen Bruning, the appellants, by attorney Nathan Reyes, of Bruning & Associates, P.C. in Crystal Lake; 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: \$23,167
IMPR.: \$98,707
TOTAL: \$121,874

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of brick and frame construction with 3,838 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial basement with finished area along with a partial crawl space, central air conditioning, a fireplace and a 3-car garage. The property has a 0.76-acre site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellants appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales with varying degrees of similarity to the subject.¹ The

¹ The descriptive information for various comparables in the grid analyses differed. The Board will utilize the descriptive information as shown on the board of review's grid analysis for the appellant's comparables. The Board finds these discrepancies will not impact the Board's decision herein.

comparables sold from March 2015 to May 2015 for prices ranging from \$321,500 to \$382,500 or from \$97.90 to \$107.37 per square foot of living area, including land. Comparable #1 also features a sunroom; comparable #3 has a balcony and comparable #4 has a balcony, screen deck and a pool as an additional feature. Appellant's counsel argued that comparable #3 was most similar to the subject. Based on this evidence, the appellants 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 \$121,874. The subject's assessment reflects a market value of \$366,098 or \$95.39 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 the appellants' comparable sales along with three additional comparable sales that also had varying degrees of similarity to the subject. The three additional sales sold from August 2015 to April 2016 for prices ranging from \$295,000 to \$402,000 or from \$95.28 to \$117.89 per square foot of living area, including land. The board of review argued that comparables #6 and #7 were in the same subdivision ("Indian Hill Trails") as the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sales and board of review comparable sale #6. These most similar comparables sold for prices ranging from \$321,500 to \$402,000 or from \$97.90 to \$117.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$366,098 or \$95.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record based on total sale price and below the established range on a per-square-foot basis.

The Board gave less weight in its analysis to board of review comparable sales #5 and #7 based on their dissimilar size when compared to the subject. Based on this evidence 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:

November 17, 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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