



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

APPELLANT: James Hansen  
DOCKET NO.: 16-06496.001-R-1  
PARCEL NO.: 20-08-303-031

The parties of record before the Property Tax Appeal Board are James Hansen, the appellant, by attorney James G. Militello III, of Prime Law Group, LLC in Woodstock; 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:** \$38,916  
**IMPR.:** \$95,489  
**TOTAL:** \$134,405

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 two-story dwelling of frame construction with 3,228 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full walkout basement, central air conditioning, a fireplace and a 1,053 square foot garage. The property has a 18,086 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant, through counsel, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on four comparable sales located in a different neighborhood or subdivision than the subject. The comparables were situated on lots ranging in size from 0.34 acres to 0.90 acres.

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<sup>1</sup> At hearing, appellant's counsel requested a decision be written based on the evidence in the record. This request was granted without objection.

Proximity of the comparables to the subject was not disclosed. The comparables were two-story dwellings of brick and cedar or vinyl exterior construction. Three of the comparables had a standard basement and one comparable had a walkout basement, similar to the subject. One comparable also featured a basement with finished area. Each comparable had central air conditioning and either one or two fireplaces. The comparables each had a 3-car or 4-car garage. Comparable #1 backs to a conservation area, comparable #2 has a 385 square foot sun-room, comparable #3 is located along a golf course and features an out-door fireplace and comparable #4 is adjacent to a nature preserve. The comparables sold from December 2014 to June 2016 for prices ranging from \$270,000 to \$395,000 or from \$87.15 to \$106.38 per square foot of living area, including land. The comparables were adjusted for various amenities and features and had adjusted sale prices ranging from \$85.99 to \$96.95 per square foot of living area, including land. The qualification of the adjuster and/or the methods of adjustment were not disclosed. Based on this evidence, the appellant 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 \$134,405. The subject's assessment reflects a market value of \$403,740 or \$125.07 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. The comparables were located within 0.72 miles of the subject with one comparable being in the same neighborhood as the subject. The comparables were situated on lots ranging from 19,967 to 47,596 square feet of land area. The comparables were built from 1996 to 2001 with full or partial basements. Three of the basements feature finished area. Each comparable has central air conditioning and a fireplace along with a garage ranging in size from 574 to 754 square feet of building area. Two comparables have an in-ground pool. The comparables sold from March 2015 to June 2016 for prices ranging from \$370,000 to \$550,000 or from \$128.61 to \$165.21 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 finds the best evidence of market value to be appellant's comparable #3 and board of review comparable sales #1 and #3. Less weight was given the remaining comparables based on their dissimilar exterior construction, location, dissimilar amenities and/or the date of sale was too remote to establish market value as of January 1, 2016. Little weight was given to the adjustments for the various features of the comparables because the adjustments were unsupported in the record. The most similar comparables sold for unadjusted prices ranging from \$285,000 to \$465,000 or from \$90.76 to \$131.91 per square foot of living area, including

land. The subject's assessment reflects a market value of \$403,740 or \$125.07 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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:

December 15, 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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