



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

APPELLANT: AH4R 1 IL, LLC
DOCKET NO.: 16-07360.001-R-1
PARCEL NO.: 19-18-254-011

The parties of record before the Property Tax Appeal Board are AH4R 1 IL, LLC, the appellant, by attorney Michael R. Davies, of Ryan Law LLP in Chicago; 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: \$17,178
IMPR.: \$45,097
TOTAL: \$62,275

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 single-family dwelling containing 1,932 square feet of living area. The dwelling was constructed in 1994. The features of the subject property include central air conditioning, a fireplace and a 440-square foot garage. The property has an 8,895-square foot site and is located in Algonquin Township, McHenry County.¹

The appellant contends overvaluation as the basis of the appeal.² In support of this argument, the appellant submitted limited information on five comparable properties located in the same

¹ The appellant has provided limited information with regard to the subject and the comparable properties. The Board has gleaned some of the information regarding the subject property and the appellant's comparables from the board of review submission.

² The appellant's contention is overvaluation based on comparable sales which was marked on the appeal form. However, the appellant submitted comparables with no sale information regarding the comparable properties.

neighborhood as the subject property as determined by the local assessor. Each comparable is described as a two-story single-family dwelling ranging in size from 1,932 to 2,880 square feet of living area. The dwellings were constructed in 1993 or 1994 and have sites ranging in size from 8,407 to 10,062 square feet of land area. The comparables have improvement assessments ranging from \$36,540 to \$ 60,944 or from \$18.91 to \$21.83 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,275. The subject's assessment reflects a market value of \$187,068 or \$96.83 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. The subject has an improvement assessment of \$45,097 or \$23.34 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables and five sales comparables. Each of the equity comparables along with one comparable sale were located in the same subdivision as the subject property. Each comparable consists of a two-story dwelling of frame exterior construction ranging from 18 to 25 years of age.

The three equity comparables presented by the board of review range in size from 1,888 to 2,649 square feet of living area. Each dwelling features central air conditioning, and a 440-square foot garage. Two equity comparables have a fireplace. The comparables have improvement assessments ranging from \$46,846 to \$67,102 or from \$24.81 to \$28.33 per square foot of living area.

The five comparable sales presented by the board of review range in size from 1,683 to 1,852 square feet of living area. The homes each feature central air conditioning and a garage ranging in size from 420 to 462 square feet of building area. One dwelling has a fireplace. These comparables sold from December 2014 to June 2016 for prices ranging from \$169,900 to \$215,000 or from \$94.44 to \$117.74 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.

As an initial matter regarding the appellant's appeal form which was marked "rollover" at the top of the form, the record disclosed that the Property Tax Appeal Board issued a decision reducing the subject's 2015 assessment. However, the Board finds that the appellant's attorney failed to disclose whether the subject was owner-occupied, which is one of the requirements for a

“rollover” to occur. For this reason, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted based on the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

As to the overvaluation argument, the Board finds the appellant's evidence did not contain any sale data for the comparable properties such as the sale dates and sale prices. Therefore, the Board is unable to analyze the appellant's evidence further regarding market value.

The record contains five comparable sales submitted by the board of review. The Board gave less weight to board of review comparable sale #4 due to its December 2014 sale date which is too remote in time from the subject's January 1, 2016 assessment date to accurately reflect market value.

The Board finds that the best evidence with regard to market value is board of review comparable sales #1, #2, #3 and #5. These sales are most similar to the subject in design, dwelling size, age and most features. These most similar comparables sold more proximate in time to the subject's January 1, 2016 assessment date. These comparables sold from July 2015 to June 2016 for prices ranging from \$169,900 to \$215,000 or from \$99.45 to \$117.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$187,068 or \$96.83 per square foot of living area, land included, which is within the range established by the best comparable sales in this record on an overall value basis and below the range on a per square foot basis. Based on the market value evidence in this record, the Board finds that subject's estimated market value as reflected by its assessment is supported and, therefore, a reduction in the subject's assessment is not justified.

With regard to the assessment inequity argument, when unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables #2 through #5, along with what the board of review marked as its comparable #8 due to their larger dwelling size when compared to the subject. The remaining three equity comparables are most similar to the subject in design, dwelling size, age and most features. These most similar comparables have improvement assessments ranging from \$36,540 to \$53,492 or from \$18.91 to \$28.33 per square foot of living area. The subject's improvement assessment of \$45,097 or \$23.34 per square foot of living area falls within the range established by the best comparables in this record. Based on the evidence in this record, the Board finds that the appellant did not prove by clear and convincing evidence that the subject is inequitably assessed and, therefore, no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same general area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: April 21, 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

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