



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

APPELLANT: James R. & Patricia L. Miller
DOCKET NO.: 17-04570.001-R-1
PARCEL NO.: 09-26-255-013

The parties of record before the Property Tax Appeal Board are James R. & Patricia L. Miller, the appellants, 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: \$8,198
IMPR.: \$33,940
TOTAL: \$42,138

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 2017 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 townhome of brick and vinyl siding exterior construction with 1,667 square feet of living area.¹ The townhouse was constructed in 1997. Features of the home include a concrete slab foundation, central air conditioning and an attached two-car garage. The property is located in McHenry, McHenry Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located from two blocks to .7 of a mile from subject. The comparables consist of two-story townhomes of brick and vinyl siding exterior construction where each townhome building consists of four units. The comparables

¹ There is a slight dwelling size discrepancy on this record, but the Board finds the best evidence of size was presented by the board of review with a copy of the subject's property record that includes a schematic drawing. Furthermore, the Board finds the slight size dispute does not prevent a determination of the correct assessment on this record.

were either 12 or 19 years old and range in size from 1,535 to 1,660 square feet of living area. Features include concrete slab foundations, central air conditioning and a two-car garage. The comparables sold between July 2015 and February 2018 for prices ranging from \$87,000 to \$109,000 or from \$54.10 to \$71.01 per square foot of living area, including land.

The appellants further reported that sale #1 features hardwood flooring, a breakfast bar, a separate shower and a double sink, none of which are features of the subject townhome which has had no improvements since its purchase in 1998. Based on the foregoing evidence and argument, the appellants requested a total reduced assessment of \$35,700 which would reflect a market value of approximately \$107,100 or \$64.25 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,138. The subject's assessment reflects a market value of \$126,883 or \$76.12 per square foot of living area, land included, when using the 2017 three year average median level of assessment for McHenry County of 33.21% as determined by the Illinois Department of Revenue.

In response to the appellants' evidence, the board of review submitted a memorandum and data gathered by Mary Mahady, McHenry Township Assessor. In the memorandum, the assessor disputed the suitability of the appellant's comparable sales data contending that comparables #2, #3 and #4 were in "different complex" and noting the dates of sales in 2018 and 2017, respectively for comparables #1 and #4.

In support of its contention of the correct assessment, the board of review through data gathered by Mahady asserted that the best comparables are those located within the same neighborhood. The assessor asserted that only when "there are not enough sales" in a given neighborhood are other comparables considered. The board of review submitted a spreadsheet with information on four comparable sales from the subject's neighborhood. The comparables consist of two-story townhomes of brick and vinyl siding exterior construction that were built in either 1997 or 1998. The townhomes range in size from 1,230 to 1,667 square feet of living area. Comparables #2, #3 and #4 each have basements with finished area and comparable #3 features an English-style basement. Each of the townhomes have central air conditioning and a two-car garage. The comparables sold between June 2016 and May 2017 for prices ranging from \$130,000 to \$141,500 or from \$81.23 to \$113.01 per square foot of living area, including land. As part of the spreadsheet, the assessing officials made adjustments to the comparables for dwelling size, basement, basement finish and/or English-style basement. From this data, the assessing officials reported adjusted sales prices ranging from \$125,268 to \$138,066 or from \$75.15 to \$82.82 per square foot of living area, including land, where the board of review reported the median adjusted sale price was \$79.78 per square foot for an indicated value for the subject of \$132,993. The board of review further argued that the subject's estimated market value as reflected by its assessment is below board of review comparable sales #1 and #4 "which are the closest in GLA in the subject's complex" and thus requested confirmation of the subject's assessment.

In written rebuttal, the appellants dispute the comparability of the board of review properties noting basement and finished basement features as compared to the subject's concrete slab foundation. Other differences noted by the appellants were wooden decks as compared to the

subject's concrete patio. The appellants also dispute the assertion that sales in 2017 and 2018 cannot be used in a market value appeal before the Property Tax Appeal Board.

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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2, #3 and #4 as each of these townhomes feature basements which are superior amenities as compared to the subject's concrete foundation.

As to the assessor's criticisms concerning sales that occurred after January 1, 2017 for this appeal, the Board first would point out that board of review comparable #1 sold in May 2017, also *after* the assessment date of January 1, 2017. Furthermore, in Cook County Board of Review v. Property Tax Appeal Board, 334 Ill. App. 3d 56, 777 N.E.2d 622 (1st Dist. 2002), the court stated "[t]here is no requirement that a taxpayer must submit a particular type of proof in support of an appeal. The rule instead sets out the types of proof that *may* be submitted. . . . Whether a two-year old appraisal is 'substantive, documentary evidence' of a property's value goes to the weight of the evidence, not its admissibility. [citing Department of Transportation v. Zabel, 47 Ill. App. 3d 1049, 1052, 362 N.E.2d 687 (1977) (whether a six-month-old appraisal is sufficient to establish value is for the trier of fact to consider in weighing the evidence)]." Thus, for an overvaluation argument using comparable sales evidence, the Board finds that the question presented is what data reflects the best evidence of the subject property's estimated market value as of the assessment date at issue. Such market value data should depict sales that occurred most proximate in time to the assessment date, in this case, both before and after January 1, 2017 and of properties that are most similar to the subject in location, age, size, design, characteristics and other features.²

The Board finds the best evidence of market value to be the appellants' comparable sales along with board of review comparable sale #1. These most similar comparables with concrete slab foundations sold between July 2015 and February 2018 for prices ranging from \$87,000 to \$132,000 or from \$54.10 to \$81.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$126,883 or \$76.12 per square foot of living area, including land, which is within the range established by the best comparable sales in this record

² The Property Tax Appeal Board acknowledges that the weighing of market value evidence on an appeal before this Board differs from the statutory directives given to assessing officials for use in the determining the assessment of real property. In accordance with the provisions of the Property Tax Code, in order to develop an assessment reflective of one-third of the fair cash value of property, assessing officials are directed to base the assessment upon the sales ratio studies of the Illinois Department of Revenue for the three most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for the studies were collected. 35 ILCS 200/1-55.

and well-supported by board of review comparable #1 that recently sold in the subject's townhome complex. While appellants' comparable #1 also recently sold in the subject's complex, this townhome is somewhat smaller than the subject dwelling and reflects a sales price of \$71.01 per square foot of living area, including land, which further supports the subject's estimated market value as reflected by its assessment. Based on the totality of evidence in the 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: August 18, 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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