



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

APPELLANT: Rolando Garcia, Jr.
DOCKET NO.: 17-04680.001-R-1
PARCEL NO.: 18-03-404-009

The parties of record before the Property Tax Appeal Board are Rolando Garcia, Jr., the appellant, by attorney Jerri K. Bush of the Law Office of Jerri K Bush 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: \$4,331
IMPR.: \$117,404
TOTAL: \$121,735

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 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 frame and brick exterior construction with 3,066 square feet of living area. The dwelling was constructed in 2009 and features an unfinished basement, central air conditioning, a fireplace and a garage containing 468 square feet of building area. The property has a 12,114 square foot standard site and is located in Lakewood, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from 2.07 to 2.34 miles from the subject property. The comparables have sites that range in size from 5,000 to 9,928 square feet of land area.¹ The dwellings are described as two-story townhomes or two-story duplexes of

¹ The appellant's grid depicts comparable #4 as having a 500 square foot site, however the MLS sheet disclosed the site size as 50' x 100' or 5,000 square feet of land area.

brick exterior construction containing either 2,502 or 2,683 square feet of living area.² The dwellings were constructed from 1993 to 1998. Each home features a basement with one walkout design and four "English" basements, central air conditioning, one or two fireplaces and a garage containing 173 or 473 square feet of building area. These properties sold from August 2016 to May 2017 for prices ranging from \$312,900 to \$339,000 or from \$119.27 to \$126.90 per square foot of living area, land included. 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 \$121,735. The subject's assessment reflects a market value of \$366,561 or \$119.56 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 support of its contention of the correct assessment, the board of review submitted information on five comparable sales with two being located in Crystal Lake and three being located in Lake in the Hills, one of which was also used by the appellant. Board of review comparable #1 is the same property as the appellant's comparable #1. The comparables' lots are described as superior or superior plus sites which are improved with two-story dwellings of frame and brick exterior construction ranging in size from 2,145 to 2,778 square feet of living area, two of which are described as townhomes. The dwellings were constructed from 1994 to 2008. Each comparable features a walkout basement, one or two fireplaces and a garage ranging in size from 473 to 506 square feet of building area. The comparables sold from August 2015 to April 2017 for prices ranging from \$338,000 to \$470,000 or from \$126.35 to \$192.31 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 parties submitted nine suggested comparable sales for the Board's consideration with one comparable common to both parties. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences to the subject in location, dwelling size, age and/or sale dates. The Board gave less weight to board of review comparable #2 as the property was not advertised for sale which calls into question the arms-length nature of the transaction. The Board also gave less weight to board of review comparables #4 and #5 due to their smaller dwelling sizes and sales that occurred in 2015 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2017

² The Multiple Listing Service (MLS) sheets submitted by the appellant disclosed each comparable's dwelling type.

assessment date. The Board finds board of review comparable #3 which sold for a price of \$470,000 appears to be an outlier when compared the other sales in the record.

The Board finds the best evidence of market value to be the five remaining comparable sales which includes the parties' common comparable. These homes sold more proximate in time to the assessment date at issue, though each is smaller in dwelling size and older in age when compared to the subject. These comparables sold from June 2016 to May 2017 for prices ranging from \$312,900 to \$339,000 or from \$119.27 to \$126.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$366,561 or \$119.56 per square foot of living area, including land, which is above the overall price range but within the range established by the more similar comparable sales in the record on a square foot basis. The subject's higher overall value appears to be justified given its larger dwelling size and newer age. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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: July 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

AGENCY

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