



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

APPELLANT: Diane Tyrpin
DOCKET NO.: 17-04802.001-R-1
PARCEL NO.: 20-31-400-011

The parties of record before the Property Tax Appeal Board are Diane Tyrpin, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$65,536
IMPR.: \$73,766
TOTAL: \$139,302

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 "Tudor" dwelling of brick, frame and stone exterior construction with 3,266 square feet of living area. The dwelling was constructed in 1978. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces¹ and a two-car garage containing 624 square feet of building area. The property has a site containing approximately 2.03 acres or 88,427 square feet of land area and is located in Barrington, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report prepared by Steven L. Smith a Certified Residential Real Estate Appraiser. The appraisal report was prepared for a real estate tax appeal only as stated in

¹ The Board finds the best evidence of the subject's number of fireplaces to be the appellant's appraisal which includes interior photographs depicting two fireplaces.

the addendum and estimated the subject property had a market value of \$395,000 as of January 1, 2017.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using five comparable sales located from .74 of a mile to 2.25 miles from the subject property with sites ranging in size from approximately 1.05 to 5.28 acres of land area. The comparables are improved with a one-story dwelling, a one and one-half-story dwelling and three, two-story dwellings that range in size from 2,090 to 4,194 square feet of living area and in age from 24 to 58 years old. Each comparable was described as having a full or a partial basement with finished area, four of which have walk-out designs. Each comparable features central air conditioning, one to three fireplaces and a two-car or a three-car garage. The comparables sold from July 2015 to October 2017 for prices ranging from \$360,000 to \$585,000 or from \$137.83 to \$172.25 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject in location, land area, age, condition, dwelling size and differing features to arrive at adjusted prices ranging from \$359,420 to \$399,060. As a result, the appraiser arrived at an estimated market value for the subject of \$395,000, including land, as of January 1, 2017.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,302. The subject's assessment reflects a market value of \$419,458 or \$128.43 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 through the township assessor submitted a grid analysis on four comparable sales located from .73 of a mile to 2.35 miles from the subject property, one of which was used by the appraiser. Board of review comparable sale #4 and appraisal sale #1 are the same property. The comparables have sites ranging in size from 45,760 to 97,574 square feet of land area. The comparables are improved with "Conventional" and "Colonial" style homes with one, one and one-half-story dwelling and three, two-story dwellings ranging in size from 2,802 to 3,840 square feet of living area. The dwellings were constructed from 1971 to 1997. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 740 square feet of building area. In addition, board of review comparable #2 features an inground swimming pool and sports court. The comparables sold from January 2016 to August 2017 for prices ranging from \$444,500 to \$775,000 or from \$137.83 to \$201.82 per square foot of living area, including land. The board of review asserts the assessor's comparables support an increase in the subject's assessment. 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 appellant submitted an appraisal of the subject property and the board of review submitted four suggested comparable sales, with one comparable common to both parties, to support their respective positions before the Property Tax Appeal Board.

The Board gave less weight to the value conclusion in the appraisal as comparables #2 and #4 sold in 2015 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date. In addition, comparables #4 and #5 are older in age with dissimilar dwelling designs when compared to the subject. Lastly, comparables #3, #4 and #5 differ significantly from the subject in site size and/or dwelling size. The Board finds these factors undermine the credibility of the appraiser's value conclusion. However, the Board will analyze the remaining sale used in the appraisal, as well as the board of review's evidence.

The Board gave less weight to board of review comparables #2 and #3 as comparable #2 has a sports court and inground swimming pool when are not features of the subject and comparable #3 is newer in age when compared to the subject. The Board finds the best evidence of market value to be board of review comparables #1 and #4/appraisal comparable #1. These two comparables are similar to the subject in location, dwelling size, design, age and features, though each has a smaller site size. The properties sold in March and June 2017 for prices of \$450,000 and \$444,500 or for \$160.60 and \$137.83 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$419,458 or \$128.43 per square foot of living area, including land, which is supported by the two best comparable sales in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified and a reduction in the subject's assessment is not 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

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