



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

APPELLANT: Robert O'Donnell
DOCKET NO.: 17-04813.001-R-1
PARCEL NO.: 18-36-451-007

The parties of record before the Property Tax Appeal Board are Robert O'Donnell, the appellant; 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: \$13,718
IMPR.: \$109,682
TOTAL: \$123,400

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 frame and brick dwelling containing 3,180 square feet of living area that was constructed in 2003. Features of the home include an English-style basement, central air conditioning, a fireplace, and an attached garage with 674 square feet of building area. The dwelling is situated on a 16,307-square foot site and is located in Algonquin, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable sales located within one block of the subject and in the same neighborhood code as assigned to the subject property by the local assessor. The parcels consist of lots ranging in size from 16,751 to 19,077 square feet of land area and are improved with two-story frame or frame and brick dwelling ranging in size from 3,180 to 3,440 square feet of living area. The homes were built in 2001 or 2003; each dwelling features a basement with two having finished areas; each home also has central air conditioning,

a fireplace, and an attached garage ranging in size from 674 to 681 square feet of building area. The sales of the comparables occurred from January to May 2017 for prices ranging from \$280,800 to \$356,750 or from \$88.00 to \$112.00 per square foot of living area, including land. The appellant's submission also includes a summary list reportedly extracted from the Grafton Township Assessor's website containing limited information on "...every home sold in the (subject's subdivision)" from July 2016 to June 2017. This list included the four comparable sales plus three other properties not included in the appellant's grid.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$104,943 to reflect a market value of \$314,860 or \$99.01 per square foot of living area, including land, 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 \$123,400. The subject's assessment reflects a market value of \$371,575 or \$116.85 per square foot of living area, land included, when applying 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 a grid analysis containing information on the subject along with four comparable sales located within the same neighbor code as the subject property, and two of which were in the same subdivision name as the subject. The parcels are improved with two-story frame and brick dwellings that range in size from 2,931 to 3,180 square feet of living area. Comparable #1 has the same building classification name and model name as the subject. The dwellings were constructed from 1999 to 2007. Each comparable features a basement, with comparable #1 having an English-style basement similar to the subject. Each home also has a fireplace and a garage containing from 405 to 814 square feet of building area. The sales of the comparables occurred from July 2016 to May 2017 for prices ranging from \$385,000 to \$400,000 or from \$123.27 to \$136.10 per square foot of living area, including land.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave no weight to the appellant's summary list containing limited information on seven properties sold in the subject's subdivision due to the lack of descriptive information of these properties (other than the four comparable sales submitted on the appellant's grid analysis) for the Board to conduct a meaningful comparative

analysis. Furthermore, the appellant's list did not include two properties identified by the board of review which sold in the subject's subdivision within the indicated timeframe, which undermines and detracts from the appellant's argument.

The parties' eight comparable sales had varying degrees of similarity to the subject in terms of location, lot size, dwelling size, design, age, and most features. The comparables sold from July 2016 to May 2017 for prices ranging from \$280,800 to \$400,000 or from \$88.00 to \$136.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$371,575 or \$116.85 per square foot of living area, land included, which falls within the range established by the comparable sales in this record. The subject's assessment is also supported by board of review's comparable #1 which was virtually identical to the subject in all relevant aspects and which sold in July 2016 for a price of \$392,000 or \$123.27 per square foot of living area, land included, which is higher than the market value of the subject as reflected by its assessment.

Based on the evidence in this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. The Board finds that the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's 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

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