



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

APPELLANT: Sean Rathjen
DOCKET NO.: 17-04817.001-R-1
PARCEL NO.: 14-24-203-003

The parties of record before the Property Tax Appeal Board are Sean Rathjen, 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: \$27,586
IMPR.: \$141,705
TOTAL: \$169,291

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 dwelling of frame and brick exterior construction with 4,161 square feet of living area. The dwelling was constructed in 2003. Features of the home include an English-style basement, central air conditioning, a fireplace, a three-car garage and an 800 square foot inground swimming pool.¹ The property site contains approximately 1.04 acres of land area and is located in Prairie Creek, Nunda 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 and the appraiser estimated the subject property had a market value of \$460,000 as of January 1, 2017.

¹ The Board finds the best evidence of the inground swimming pool size is located in the subject's property record card submitted by the board of review.

The appraiser reported the subject is in average condition for the neighborhood but was in need of exterior scrapping and painting of the siding/trim, carpet replacement, hardwood flooring to be refinished, and some interior painting with an estimated cost to cure of \$15,000.

Using the sales comparison approach, the appraiser considered five comparable sales. The comparables are located from .07 of a mile to 1.31 miles from the subject property with sites ranging in size from 48,000 to 238,273 square feet of land area. The comparables are improved with two-story dwellings that range in size from 2,072 to 3,940 square feet of living area and in age from 11 to 44 years old. The appraiser reported that each comparable has a basement with two having finished area, one has an English-style design and three have a walkout design, central air conditioning, one or two fireplaces and a two-car to a five-car garage. The comparables sold from March 2014 to August 2016 for prices ranging from \$295,000 to \$575,000 or from \$124.29 to \$145.94 per square foot of living area, including land. The appraiser made adjustments to the comparables for financing concessions, location, site size, view, quality construction, dwelling size and differing features to arrive at adjusted prices ranging from \$428,660 to \$465,300. As a result, the appraiser arrived at an estimated market value for the subject of \$460,000, 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 \$169,291. The subject's assessment reflects a market value of \$509,759 or \$122.51 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 appeal, the board of review submitted a memorandum and a grid analysis of the five comparable sales used by the appellant's appraiser along with four additional comparables sales which was prepared by the Nunda Township Assessor. The assessor argued that the appraiser's comparable sale #1 was improved with a dwelling that was 2,000 square feet smaller than the subject and that the appraiser's comparables #3, #4 and #5 have sale dates in 2014 and 2015 which are too far from the January 1, 2017 assessment date of valuation to produce a credible indication of market value. The assessor also provided photos of the subject and each of the comparables.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on four comparable properties numbered 6 through 9 in the grid analysis. The comparables are located from 1.60 to 1.84 miles from the subject property and have sites ranging in size from 1 acre to 1.14 acres of land area. The comparables are improved with two-story dwellings of frame and brick exterior construction that were constructed in either 2007 or 2008. The dwellings range in size from 3,796 to 4,681 square feet of living area. Each comparable features an English-style basement with three having finished area, central air conditioning, one to three fireplaces and a three-car or a four-car garage. The comparables sold in November 2016 and May of 2017 for prices ranging from \$460,000 to

\$648,500 or from \$109.29 to \$152.59 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 appellant submitted an appraisal of the subject property and the board of review submitted four suggested comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board gave little weight to the value conclusion in the appraisal as the appraiser used three properties with sale dates in 2014 and 2015 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment when more recent sales similar to the subject were presented by the board of review. In addition, the Board finds the appraiser's comparable #1 is improved with a dwelling which is 2,000 square feet smaller and 30 years older than the subject. Lastly, the appraiser's comparables #3, #4 and #5 have significantly larger site sizes when compared to the subject. The Board finds these factors undermine the credibility of the appraiser's conclusion of value.

The Board gave less weight to board of review comparable #8 due to its larger dwelling size when compared to the subject. The Board finds the best evidence of market value to be board of review comparables #6, #7 and #9. These three comparables are most similar to the subject in site size, dwelling size, design and age, though each lack an inground swimming pool a feature of the subject. The properties sold in November 2016 and May 2017 for prices ranging from \$460,000 to \$648,500 or from \$109.29 to \$152.59 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$509,959 or \$122.51 per square foot of living area, including land, which is within the range established by the best comparable sales contained 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 supported and 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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