



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

APPELLANT: George E. Meyn
DOCKET NO.: 17-04833.001-R-1
PARCEL NO.: 05-31-203-005

The parties of record before the Property Tax Appeal Board are George E Meyn, 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: \$13,957
IMPR.: \$82,208
TOTAL: \$96,165

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 2,627 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement, central air conditioning, a fireplace and a 723 square foot attached garage. The property has a 40,000 square foot site and is located in Spring Grove, Burton Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales that included a grid analysis, property record cards and Multiple Listing Service (MLS) Sheets associated with each sale. The comparables are located within 2 blocks from the subject property and are described as two-story dwellings of brick or brick and cedar exterior construction ranging in size from 2,204 to 2,966 square feet of living area. The dwellings were constructed from 1992 to 1995. Features of the comparables include full basements with two comparables having finished basement areas and one having a

walk-out style basement.¹ Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 791 to 943 square feet of building area. The properties have sites ranging in size from .96 to 1.5 acres or 41,818 or 65,340 square feet of land area. The comparables sold from June to October 2017 for prices ranging from \$92,000 to \$262,000 or from \$31.72 to \$85.97 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$63,565.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,165. The subject's assessment reflects a market value of \$289,566 or \$110.23 per square foot of living area including land 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 response to the appellant's submission, the board of review through the township assessor argued appellant's comparable #1 was a foreclosure sale that was not typical of the market and the price was significantly reduced as the listing hinted that there is damage or work needed. Comparable #2 is 500 square feet larger than the subject and comparable #3 was a cash only foreclosure sale and each sold either 11 or 12 months after the statutory value date.

In support of the subject's assessment, the board of review submitted information on three comparable sales located within the subject's subdivision. Comparable #1 is located 2 houses from the subject and comparable #3 is located on the same street as the subject. The comparables are improved with two-story dwellings of frame and brick exterior construction that range in size from 2,504 to 2,723 square feet of living area. The dwellings were constructed from 1992 or 1994. Features of the comparables include basements, central air conditioning, one or two fireplaces and garages that range in size from 693 to 849 square feet of building area. The properties have sites ranging in size from 40,000 to 43,746 square feet of land area. The comparables sold from August 2016 to August 2017 for prices ranging from \$286,000 to \$325,000 or from \$107.56 to \$119.35 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property'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 Board finds the parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables as they are less similar to the subject in dwelling size as the comparables submitted by the board of review. In addition, the Board gave less weight to the appellant's comparable #1 which was a foreclosure sale that appears to be an

¹ The Board finds the MLS sheets submitted by the appellant depicts two of the comparables as having finished basement area.

outlier as it sold significantly less than the other comparables in the record. Furthermore, the MLS sheet associated with this sale indicated this property has “lots of potential” which calls into question the condition of the property at the time of sale.

The Board finds the best evidence of market value to be the board of review comparables. The Board finds these comparables are most similar to the subject in location, site size, dwelling size, age, design and features. These comparables sold from August 2016 to August 2017 for prices ranging from \$286,000 to \$325,000 or from \$107.56 to \$119.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$289,566 or \$110.23 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. After considering 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. Based on this record, the Board finds that the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is 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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