



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

APPELLANT: Thomas E. Campbell  
DOCKET NO.: 17-04932.001-R-1  
PARCEL NO.: 14-33-176-003

The parties of record before the Property Tax Appeal Board are Thomas E. Campbell, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$13,674  
**IMPR.:** \$58,914  
**TOTAL:** \$72,588

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake 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 split-level dwelling of brick and aluminum exterior construction with 1,968 square feet of living area. The dwelling was constructed in 1956. Features of the home include central air conditioning, a fireplace and a lower level containing a one-car garage. The property has a .34-acre site and is located in Crystal Lake, Nunda Township, Lake 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 from .25 of a mile to 1.36 miles from the subject. The comparables consist of two, split-level and two, 1.5-story dwellings that were built from 1948 to 1969 and range in size from 1,536 to 1,952 square feet of living area. Each comparable has a basement and central air conditioning, three comparables each have

one fireplace and three comparables each have a one-car or a two-car garage.<sup>1</sup> The comparables sold from May 2016 to December 2017 for prices ranging from \$141,500 to \$170,000 or from \$84.99 to \$92.12 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,588. The subject's assessment reflects a market value of \$218,047 or \$110.80 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a detailed grid analysis along with exterior photographs of the appellant's comparable sales noting that comparable #2 and #4 are dissimilar in style when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information provided by the township assessor on five comparable sales located from .42 of a mile to 1.31 miles from the subject property. The comparables are listed as #5 through #9 in the township assessor's grid analysis. The comparables consist of split-level dwellings of frame or frame and brick exterior construction ranging in size from 1,282 to 1,756 square feet of living area. The dwellings were built from 1954 to 1973. Four comparable have a lower level. Each comparable has central air conditioning, one fireplace and a one-car or a two-car garage. The properties are situated on sites ranging in size from .2 to .54 of an acre of land area. The comparables sold from October 2015 to June 2017 for prices ranging from \$190,000 to \$228,500 or from \$114.73 to \$177.07 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel argued the board of review comparables are not comparable to the subject due to differences in dwelling size, date of sale and/or style.<sup>2</sup>

### **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 provided a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparable sales #2 and #4 based on their dissimilar style when compared to the subject. The Board also gave less weight to board of review comparables #5 and #9 due to their smaller dwelling sizes when

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<sup>1</sup> The board of review's evidence depicts appellant's comparable #1, #2 and #3 as each having a garage.

<sup>2</sup> Based on the photographic evidence provided by the board of review, the board of review comparables appear to be similar split-level dwellings like the subject.

compared to the subject. Lastly, less weight was given to board of review comparable #6 which sold in October 2015, not as proximate in time to the January 1, 2016 assessment date, as the other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 along with board of review comparables #7 and #8. These comparables are similar to the subject in design, age and features. The comparables sold from May 2016 to March 2017 for prices ranging from \$145,500 to \$210,000 or from \$84.99 to \$121.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$218,047 or \$110.80 per square foot of living area, including land, which falls within the range on a per square foot basis established by the best comparable sales in this record but just outside the range on overall price. However, after considering adjustment to the comparables for differences when compared to the subject, the Board finds 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.

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Chairman



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Member

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Member



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Member

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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: February 18, 2020



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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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