



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

APPELLANT: Jeffrey Pearce  
DOCKET NO.: 17-04943.001-R-1  
PARCEL NO.: 20-19-377-007

The parties of record before the Property Tax Appeal Board are Jeffrey Pearce, the appellant, by attorney Ryan Schaeffges of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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:** \$45,917  
**IMPR.:** \$76,404  
**TOTAL:** \$122,321

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 is improved with a one-story dwelling of frame construction with 2,284 square feet of living area. The dwelling was built in 1978 and is approximately 39 years old. Features of the home include a full basement, central air conditioning, one fireplace and an attached garage with 672 square feet of building area.<sup>1</sup> The property has a 1.030 acre or 44,867 square foot site 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 information on three comparable sales improved with one-story dwellings of frame or brick veneer construction that range in size from 1,880 to 2,465 square feet of living

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<sup>1</sup> The descriptive information was obtained from the subject's property record card submitted by the board of review that reported the subject property as having one fireplace and an attached garage, which was omitted from the appellant's description.

area. The dwellings range in age from 41 to 63 years old. Each comparable has a basement with two having finished area, central air conditioning, and a garage ranging in size from 546 to 624 square feet of building area. These properties have sites ranging in size from .414 to 1.284 acres and are located within 10 blocks of the subject property. The sales occurred from April 2015 to March 2017 for prices ranging from \$185,000 to \$237,000 or from \$77.69 to \$108.02 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$72,095.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,321. The subject's assessment reflects a market value of \$368,326 or \$161.26 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 submitted information on three comparable sales identified from the township assessor that are improved with one-story dwellings that range in size from 2,020 to 2,595 square feet of living area. The homes were built from 1959 to 1967. One comparable has a basement, two comparables have central air conditioning, each property has one fireplace and each comparable has an attached or detached garage ranging in size from 550 to 600 square feet of building area. These properties have sites that range in size from 44,867 to 199,940 square feet of land and are located from .34 to 2.19 miles from the subject property. The sales occurred from April 2015 to May 2018 for prices ranging from \$282,000 to \$470,000 or from \$139.60 to \$230.96 per square foot of living area, including land. The board of review analysis included adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$342,928 to \$391,747. The board of review contends these sales support the 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 record contains six comparable sales submitted by the parties to support their respective positions. The comparables have varying degrees of similarity to the subject property. Additionally, four of the sales did not occur proximate in time to the assessment date, which detracts somewhat from the weight that can be given to these sales. The Board finds; however, the board of review did not adjust its sales for time suggesting the market in the subject's area was relatively stable from 2015 through 2018. The comparables sold for prices ranging from \$185,000 to \$470,000 or from \$77.69 to \$230.96 per square foot of living area, including land. The board of review comparables have adjusted prices ranging from \$342,928 to \$391,747. The subject's assessment reflects a market value of \$368,326 or \$161.26 per square foot of living area, including land, which is within the price range established by the comparable sales in this

record and well supported by the adjusted prices established by the board of review sales. Based on this evidence the Board finds 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: 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

AGENCY

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