



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

APPELLANT: Biscoe Gray  
DOCKET NO.: 17-04990.001-R-1  
PARCEL NO.: 20-07-477-003

The parties of record before the Property Tax Appeal Board are Biscoe Gray, 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:** \$26,578  
**IMPR.:** \$92,993  
**TOTAL:** \$119,571

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 cedar siding construction with 2,972 square feet of living area. The dwelling was constructed in 1992 making the dwelling 25 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a two-car garage containing 587 square feet of building area. The property site contains approximately 16,757 square feet of land area<sup>1</sup> and is located in Cary, Algonquin Township, Cary County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven comparable sales located from three blocks to a mile from the subject property. The comparables have sites ranging in size from approximately 9,583 to 18,295 square feet of land area. The comparables are improved with two-story dwellings of

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<sup>1</sup> The parties differ slightly as to the size of the subject site. The Board finds the small discrepancy will not impact the Board's decision in this appeal.

aluminum siding, vinyl siding, brick and vinyl siding or brick and cedar siding exterior construction that range in size from 2,592 to 3,199 square feet of living area and in age from 21 to 40 years old. Each comparable features a basement with finished area, central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables sold from August 2016 to June 2017 for prices ranging from or from \$303,000 to \$338,000 or from \$101.59 to \$118.41 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$108,066.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,571. The subject's assessment reflects a market value of \$360,045 or \$121.15 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 six comparable sales identified by the township assessor, with comparable #1 being the same property as appellant's comparable #7. The comparables are located within .53 of a mile from the subject property and have sites ranging in size from 12,396 to 21,876 square feet of land area. The comparables are described as conventional or colonial style two-story dwellings that range in size from 2,560 to 3,202 square feet of living area. The assessor did not disclose the exterior construction of the dwellings. The dwellings were constructed from 1990 to 2001. Each comparable features a basement with five having finished area, central air conditioning and a garage ranging in size from 564 to 954 square feet of building area. In addition, five comparables each have one or two fireplaces. The comparables sold from May 2015 to September 2016 for prices ranging from \$338,000 to \$434,900 or from \$111.26 to \$144.82 per square foot of living area, including land. Adjustments were made to the comparables for differences from the subject to arrive at adjusted prices ranging from \$329,496 to \$407,955. The analysis resulted in an indicated value for the subject property of \$371,995.

### **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 no reduction in the subject's assessment is warranted.

The parties submitted 12 suggested comparable sales for the Board's consideration with one sale common to both parties. The Board gave less weight to the appellant's comparables #1, #3 and #5 due to their smaller dwelling size or distant location from the subject. The Board finds board of review comparables #2 and #3 have sale dates in 2015 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be the remaining seven comparables submitted by the parties, which includes the common comparable. These comparables are similar to the subject in location, dwelling size, design, age and features. The comparables sold

from May 2016 to April 2017 for prices ranging from \$309,000 to \$434,900 or from \$104.72 to \$135.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$360,045 or \$121.15 per square foot of living area, land included, which falls 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 estimated market value as reflected by the assessment is supported and no reduction in the subject's assessment is warranted. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject property was overvalued.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Biscoe Gray  
720 Spruce Tree Dr  
Cary , IL 60013

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098