



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

APPELLANT: Fandrich Dixon
DOCKET NO.: 18-03756.001-R-1
PARCEL NO.: 15-20-277-007

The parties of record before the Property Tax Appeal Board are Fandrich Dixon, 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 **a reduction** 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: \$12,419
IMPR.: \$41,550
TOTAL: \$53,969

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 2018 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 part 1-story and part 2-story dwelling of frame construction with 1,385 square feet of living area. The dwelling was originally constructed in 1948. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a 440 square foot detached garage. The property has a 10,019 square foot site and is located in Island Lake, Nunda Township, McHenry County.

The appellant's appeal is based on both overvaluation and assessment equity. In support of these arguments, the appellant submitted information on three comparable properties that were located from .10 to .60 of a mile from the subject. The comparables had lots ranging in size from 3,049 to 8,415 square feet of land area and were improved with 1-story or 2-story dwellings of frame construction. The homes ranged in size from 1,027 to 1,313 square feet of living area and were built between 1952 and 2002. One comparable had a finished basement and one had a fireplace. Each comparable had central air conditioning and a garage ranging in size from a 1-car to a 2.5-

car. The comparables sold from May 2013 to October 2018 for prices ranging from \$112,000 to \$135,000 or from \$96.73 to \$109.06 per square foot of living area, including land. Two comparable properties had land assessments of \$5,645 and \$12,419 or \$1.85 and \$1.71 per square foot of land area, respectively. Two comparables had improvement assessments of \$27,603 and \$52,753 or \$21.02 and \$41.80 per square foot of living area, respectively.¹

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$44,731. The requested assessment would reflect a total market value of \$134,327 or \$96.99 per square foot of living area, land included, when applying the 2018 three-year average median level of assessment for McHenry County of 33.30% as determined by the Illinois Department of Revenue. The request would lower the subject's land assessment to \$8,851 or \$.88 per square foot of land area and the improvement assessment to \$35,880 or \$25.91 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,969. The subject's assessment reflects a market value of \$183,090 or \$132.19 per square foot of living area, land included, when applying the 2018 three-year average median level of assessment for McHenry County of 33.30% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$12,419 or \$1.24 per square foot of land area and an improvement assessment of \$48,550 or \$35.05 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a sales grid and a separate equity grid analysis. The sales grid contained information on four comparable properties that were located from .10 to .40 of a mile from the subject property. The comparables had lots ranging in size from 10,454 to 16,553 square feet of land area and were improved with 1-story or 1.5-story dwellings of frame, aluminum or frame and masonry exterior construction. The homes ranged in size from 1,138 to 1,787 square feet of living area and were originally built between 1938 and 1977. One comparable had a finished lower level, one had a partially finished basement and one had a crawl-space foundation. Each comparable had central air conditioning and a 2-car garage. The comparables sold from April 2017 to January 2018 for prices ranging from \$189,200 to \$212,000 or from \$111.92 to \$170.04 per square foot of living area, including land.

The board of review's equity grid contained three comparable properties that were located within .29 of a mile from the subject property. The comparables had lots ranging in size from 4,792 to 15,246 square feet of land area and were improved with 2-story dwellings of frame or aluminum exterior construction. The homes ranged in size from 1,318 to 1,568 square feet of living area and were originally built between 1932 and 1938. The comparables had crawl-space foundations and each comparable had central air conditioning. Two comparables had a 2-car garage. The comparables had land assessments ranging from \$11,292 to \$15,808 or from \$1.04 to \$2.36 per square foot of land area. The comparables had improvement assessments ranging from \$39,187 to \$46,938 or from \$29.20 to \$32.02 per square foot of living area.

¹ The appellant failed to provide assessment information for the comparables submitted in the appeal. The Board has filled in any missing information and made corrections from the board of review's submission where possible, as this evidence had support.

The board of review's evidence included a letter from the Nunda Township Assessor critiquing the appellant's submission. The letter disclosed that the appellant's comparable #1 was a dissimilar townhome and the appellant's comparable #3 has not had a recent sale. It last sold in May 2013 for \$135,000.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 on the basis of overvaluation.

The parties submitted a total of seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to its dissimilar townhome style when compared to the subject and its sale occurring greater than 20 months prior to the January 1, 2018 assessment date at issue. The Board gave less weight to the appellant's comparable #3 due to not having a recent sale, which was not refuted by the appellant. The Board finds the parties' remaining comparable sales were similar to the subject in location, size and some features. These comparables also sold proximate in time to the January 1, 2018 assessment date at issue. The best sales occurred from April 2017 to October 2018 and sold for prices ranging from \$112,000 to \$212,000 or from \$109.06 to \$170.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$183,090 or \$132.19 per square foot of living area, including land, which falls within the range established by the best sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met a portion of this burden of proof and a reduction in the subject's assessment is warranted.

As to the appellant's land assessment equity argument, the parties submitted assessment information for five equity comparables. The Board gave less weight to the appellant's comparable #1 and the board of review's comparable #3, due to their smaller lots when compared to the subject. The parties' remaining comparables had land assessments ranging from

\$11,292 to \$15,808 or from \$1.04 to \$1.71 per square foot of land area. The subject property has a land assessment of \$12,419 or \$1.24 per square foot of land area, which within the range established by the best land comparables in this record. Based on this record, the Board finds the evidence demonstrates the subject's land was equitably assessed and a reduction in the subject's land assessment is not justified.

As to the appellant's improvement assessment argument, the Board gave less weight to the appellant's two assessment comparables due to their dissimilar townhome style or their newer construction, when compared to the subject. The Board finds the board of review's comparables were most similar to the subject in location, age, size and features. These comparables had improvement assessments ranging from \$39,187 to \$46,938 or from \$29.20 to \$32.02 per square foot of living area. The subject property has an improvement assessment of \$48,550 or \$35.05 per square foot of living area, which falls above the range established by the best comparables in this record. Based on this record, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence and a reduction in the subject's improvement 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:

February 16, 2021



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

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