



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

APPELLANT: Herbert C & Linda A LeBlanc
DOCKET NO.: 18-04095.001-R-1
PARCEL NO.: 19-03-228-009

The parties of record before the Property Tax Appeal Board are Herbert C & Linda A LeBlanc, the appellants; 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: \$32,215
IMPR.: \$122,444
TOTAL: \$154,659

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 Colonial style two-story dwelling of brick exterior construction with 4,225 square feet of living area. The dwelling was constructed in 1992. Features of the home include a 2,224 square foot basement, that has 1,779 square feet of finished area, central air conditioning, three fireplaces and a 928 square foot garage. The property has a 54,550 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.¹

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an ad valorem appraisal estimating the subject property had a market value of \$425,000 as of January 1, 2018.

¹ The parties differ as to the subject's lot, dwelling and garage size, as well as its age. The Board will use the information submitted by the board of review, as this data was supported by the subject's Property Record Cards (PRC's.)

The appellants' appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellants' appraiser selected three suggested comparable properties that were located from .12 to .40 of a mile from the subject property. The comparables had lots ranging in size from 43,560 to 62,291 square feet of land area that were improved with two-story dwellings that ranged in size from 3,766 to 4,475 square feet of living area. The comparables were built in 1990 and had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from February 2017 to September 2018 and sold for prices ranging from \$415,000 to \$437,000 or from \$94.53 to \$110.20 per square foot of living area, including land. After adjustments, the comparables had adjusted sale prices ranging from \$406,100 to \$428,500 or from \$90.75 to \$113.78 per square foot of living area, including land.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$141,665. The requested assessment would reflect a total market value of \$425,420 or \$100.69 per square foot of living area, including land, when using 4,225 square feet of living area and 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$154,659. The subject's assessment reflects a market value of \$464,441 or \$109.93 per square foot of living area, land included, when using 4,225 square feet of living area and 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, one of which was also submitted by the appellants, that were located from .11 to .32 of a mile from the subject property. The comparables had lots ranging in size from 43,560 to 65,909 square feet of land area that were improved with two-story dwellings that ranged in size from 3,741 to 4,227 square feet of living area. The comparables were built between 1990 and 2000 and had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from February 2017 to August 2018 and sold for prices ranging from \$437,000 to \$522,500 or from \$107.64 to \$139.67 per square foot of living area, including land.

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

The appellants submitted rebuttal critiquing the board of review's comparable sales.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellants' appraisal, the Board gave less weight to the value conclusion due to the appraiser's use of comparable sale #1. The Board finds this comparable differed considerably in style and was significantly smaller than the subject, when the board of review submitted comparable #3, which was located closer to the subject, was a similar Colonial style dwelling and was nearly identical in size, when compared to the subject.

The Board finds the best evidence of market value to be the appellants' appraisal comparables #2 and #3, as well as the board of review's comparable sales #3 and #4, which includes the parties' common comparable. These comparables were most similar to the subject in location, style, age, size and many features. These comparables also sold proximate in time to the January 1, 2018 assessment date at issue. The best comparables sold for prices ranging from \$423,000 to \$455,000 or from \$94.53 to \$108.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$464,441 or \$109.93 per square foot of living area, including land, which is above the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their smaller lots, finished basement area and garage, the Board finds the subject's assessment is supported. The Board gave less weight to the parties' remaining comparables due to their dissimilarities in age and/or size, when compared to the subject. 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: March 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

AGENCY

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