



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

APPELLANT: Debra Hofer  
DOCKET NO.: 18-04145.001-R-1  
PARCEL NO.: 09-31-202-011

The parties of record before the Property Tax Appeal Board are Debra Hofer, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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:** \$17,867  
**IMPR.:** \$74,806  
**TOTAL:** \$92,673

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 one-story dwelling of vinyl and brick exterior construction with 1,788 square feet of living area. The dwelling was constructed in 1997. Features of the home include a 1,770 square foot English style basement, with 1,416 square feet of finished area, central air conditioning, a fireplace and a 3-car garage. The property has a 30,492 square foot site and is located in McHenry, McHenry Township, McHenry County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that were located within the Deerwood Estates subdivision, like the subject. The comparables had lots ranging in size from

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<sup>1</sup> The parties differ as to the subject's exterior construction, size, type of basement and whether the basement has finished area. The Board finds the best evidence was the photographs and sketch of the subject within the subject's Property Record Card (PRC) submitted by the board of review.

30,056 to 33,105 square feet of land area that were improved with one-story dwellings of vinyl or brick and vinyl exterior construction. The homes ranged in size from 1,811 to 2,639 square feet of living area and were built between 1992 and 2003. The comparables had basements, one of which had a finished English style basement, like the subject <sup>2</sup>, central air conditioning and garages ranging in size from 686 to 743 square feet of building area. Two comparables each had either one or two fireplaces. The comparables sold from February 2017 to June 2018 for prices ranging from \$263,500 to \$315,000 or from \$112.94 to \$145.50 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$86,491.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,673. The subject's assessment reflects a market value of \$278,297 or \$155.65 per square foot of living area, land included, when using 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 the appellant's comparable sales and one additional comparable sale. The additional sale was located within the Deerwood Estates subdivision, like the subject. The comparable had a 39,204 square foot lot that was improved with one-story dwelling of brick and vinyl exterior construction. The home contained 2,058 square feet of living area and was built in 2003. The comparable had a full basement, with 1,646 square feet of finished area, central air conditioning, a fireplace and a 3-car garage. The comparable sold in May 2018 for \$320,000 or \$155.49 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's 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 parties submitted a total of four sales for the Board's consideration. The Board finds all of the comparables were similar to the subject in location, style, age and most features. However, all of the comparables were larger than the subject. Nevertheless, the parties' comparables sold from February 2017 to June 2018 for prices ranging from \$263,500 to \$320,000 or from \$112.95 to \$155.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$278,297 or \$155.65 per square foot of living area, including land, which is

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<sup>2</sup> The Board finds the appellant's comparable #3 had a finished English style basement based on the photographs and the Multiple Listing Service (MLS) data submitted by the parties.

within the range established by the comparable sales in this record on a total market value basis but slightly above on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as their larger sizes, the Board finds the subject's slightly higher per square foot value is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot value is justified given its smaller size. Based on the evidence in this record, 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:

April 20, 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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