



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

APPELLANT: Vernon & Joyce Manke  
DOCKET NO.: 18-04167.001-R-1  
PARCEL NO.: 18-22-452-049

The parties of record before the Property Tax Appeal Board are Vernon & Joyce Manke, the appellants, by attorney Heather B. Kroencke and Tyler Wilke, of Zanck, Coen, Wright & Saladin, P.C. in Crystal Lake; 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:** \$4,596  
**IMPR.:** \$37,737  
**TOTAL:** \$42,333

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 two-story townhome style dwelling of brick exterior construction with 1,399 square feet of living area. The dwelling was constructed in 2000. Features of the home include a concrete slab foundation, central air conditioning, and a two-car garage that contains 441 square feet of building area. The property has a 2,442 square foot site and is located in Huntley, Grafton Township, McHenry County.

Vernon and Joyce Manke appeared before the Property Tax Appeal Board with counsel contending overvaluation as the basis of the appeal. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on February 26, 2018, for a price of \$127,000 or \$90.78 per square foot of living area, land included. This property was purchased from the owner of record. The appellants indicated that the property was not a transfer between family or related corporations and was not advertised for sale. Based on this evidence, the

appellants requested a reduction in the subject's assessment to reflect the purchase price. The appellants' attorney called his witness, Vernon Manke, owner of the subject property. Manke testified that the prior owner of the property called him because he knew that Manke "purchased properties to clean up and rent" and the property was in deplorable condition. Manke stated that the flooring had to be replaced, new furnace, new hot water heater, and central air conditioning. The appellants requested that the assessment be reduced.

Under cross-examination Manke stated that it took approximately 3 to 4 months for the property to be available for occupancy. Manke also testified that the appliances needed to be replaced, painting and mold remediation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,518. The subject's assessment reflects a market value of \$145,700 or \$104.15 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.

Representing the board of review was member Michael Grebenick. Grebenick called Grafton Township Deputy Assessor Hugo Roldan as a witness to testify regarding the evidence he prepared on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted the subject's property record card and PTAX-203 Illinois Real Estate Transfer Declaration. Also submitted was a grid analysis on three comparable sales located in the same neighborhood code as the subject. Roldan testified that the comparables were improved with two-story townhome style dwellings that contain either 1,507 or 1,607 square feet of living area and were built in 2000 or 2001. Exterior construction was not disclosed. The comparables do not have a basement. Each comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage that contains either 427 or 456 square feet of building area. The comparables sold between February and May 2018 for prices ranging from \$172,000 to \$177,000 or from \$108.59 to \$114.13 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

The Administrative Law Judge ordered copies of the receipts for the rehab of the subject property from the appellants and copies of the Multiple Listing Service (MLS) sheets of the board of review comparables from the board of review.

Copies of the rehab receipts were submitted timely, and they totaled approximately \$25,300. The Administrative Law Judge also received copies of the MLS sheets of the board of review comparables.

### **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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in February 2018 for a price of \$127,000. This property was not sold to related parties or related corporations. The appellants purchased this property “as is” and it had severe condition issues and was not ready for occupancy for 3 to 4 months. Less weight was given to the three comparable sales submitted by the board of review as these properties were in superior condition relative to the subject at the time of the sale.

Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment commensurate to the appellants’ request.

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.



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Chairman



\_\_\_\_\_  
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: June 27, 2023



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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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