



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

APPELLANT: Stephen & Margaret Fetters
DOCKET NO.: 18-04174.001-R-1
PARCEL NO.: 18-24-230-008

The parties of record before the Property Tax Appeal Board are Stephen & Margaret Fetters, 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: \$9,193
IMPR.: \$76,918
TOTAL: \$86,111

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 dwelling of frame construction with 2,341 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 10,350 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellants' appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of these arguments the appellants submitted three comparable properties that were located within the same subdivision as the subject property. The comparables had lots with 10,050 square feet of land area that were improved with two-story dwellings of frame construction. The homes contained 2,341 or 2,357 square feet of living area and were built in either 1991 or 1992. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from February 2015 to April 2017 for prices of \$230,000 or \$235,000 or from \$97.58 to \$99.70 per square foot of living area, including land.

The comparables had improvement assessments ranging from \$55,750 to \$81,579 or from \$23.65 to \$34.85 per square foot of living area.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$78,325. The requested assessment would reflect a total market value of \$235,210 or \$100.47 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. The request would lower the subject's improvement assessment to \$69,133 or \$29.53 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 \$86,111. The subject's assessment reflects a market value of \$258,592 or \$110.46 per square foot of living area, including land, 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. The subject has an improvement assessment of \$76,918 or \$32.86 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a sales grid analysis and an equity grid analysis. The sales grid contained information on three comparable properties that were located within the same subdivision as the subject property. The comparables had lots with 10,050 square feet of land area that were improved with two-story dwellings of frame construction. The homes contained 2,341 or 2,357 square feet of living area and were built in either 1991 or 1992. The comparables had other features with varying degrees of similarity to the subject. The comparables sold from July 2017 to June 2018 for prices ranging from \$274,900 to \$290,000 or from \$116.67 to \$123.88 per square foot of living area, including land.

The board of review's equity grid contained three comparable properties that were located within the same subdivision as the subject property. The comparables were two-story dwellings of frame construction. The homes contained 2,341 or 2,357 square feet of living area and were built in either 1990 or 1992. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments of \$81,317 or \$81,589 or \$34.62 or \$34.74 per square foot of living area.

The board of review also submitted an adjusted sales grid for their comparable sales that made adjustments for differences in gross living area and the number fireplaces, when compared to the subject, for adjusted sale prices ranging from \$274,600 to \$288,000 or from \$116.80 to \$123.02 per square foot of living area, including land.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

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

The parties submitted a total of six comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable sales #1 and #2 due to their sale dates occurring greater than 16 months prior to the January 1, 2018 assessment date at issue. The Board finds the parties' remaining comparable sales were similar to the subject in location, style, size, age and most 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 June 2018 for prices ranging from \$230,000 to \$290,000 or from \$97.58 to \$123.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$258,592 or \$110.46 per square foot of living area, including land, which falls within the range established by the best comparable 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 no reduction in the subject's assessment is justified based on overvaluation.

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

The parties submitted six equity comparables for the Board's consideration. The Board finds all of the parties' comparables were similar to the subject in location, style, size, age and most features. These comparables had improvement assessments that ranged from \$55,750 to \$81,589 or from \$23.65 to \$34.85 per square foot of living area. The subject's improvement assessment of \$76,918 or \$32.86 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to the equity comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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

APPELLANT

Stephen & Margaret Fetters
974 East Stone Creek Circle
Crystal Lake, IL 60014

COUNTY

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