



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

APPELLANT: Brett Ehlers
DOCKET NO.: 18-04272.001-R-1
PARCEL NO.: 18-25-352-013

The parties of record before the Property Tax Appeal Board are Brett Ehlers, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman in Chicago; 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: \$4,596
IMPR.: \$76,093
TOTAL: \$80,689

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 is improved with a part one-story and part two-story single-family dwelling of frame construction with 2,017 square feet of living area. The dwelling was built in 2001. Features of the home include a partial basement, central air conditioning, one fireplace, a vaulted ceiling, finished attic area and a two-car integral garage with 415 square feet of building area. The property has a 7,567 square foot site and is located in Algonquin, Grafton Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 4, 2015 for a price of \$218,000. The appellant identified the sellers as William and Mary Schlinkert. The appellant indicated the property was sold through a Realtor, was listed with the Multiple Listing Service (MLS) and had been advertised for 1,145 days. To document the transaction the appellant

submitted a copy of the settlement statement and a copy of the warranty deed. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,689. The subject's assessment reflects a market value of \$242,164 or \$120.06 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for McHenry County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two, one-story dwellings and a part one-story and part two-story dwelling that have either 1,987 or 1,917 square feet of living area. The homes were built in 2000 and 2001. Each property has an unfinished basement, one fireplace and an attached garage with either 415 or 420 square feet of building area. The comparables are located within the same subdivision as the subject property. The sales occurred from July 2017 to March 2018 for prices ranging from \$249,000 to \$280,000 or from \$129.89 to \$140.92 per square foot of living area, including land. The board of review contends the sales justify a higher 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 Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. Although two of the sales are not similar to the subject in style, all the comparables sold more proximate in time to the assessment date than did the subject property. These comparables were similar to the subject in location, age, construction, living area, and features. These properties sold proximate in time to the assessment date at issue for prices ranging from \$249,000 to \$280,000 or from \$129.89 to \$140.92 per square foot of living area, including land. Comparable #1 is most similar to the subject in style and sold in July 2017 for a price of \$249,000 or \$129.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$242,164 or \$120.06 per square foot of living area, including land, which is below the range established by the comparable sales in this record and well supported by the comparable most similar to the subject dwelling in style. The Board gave little weight to the subject's sale due to the fact the transaction did not occur proximate in time to the assessment date at issue. Based on this record the Board finds the subject's assessment as established by the board of review is correct 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: 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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