



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

APPELLANT: Javier & Amanda Castaneda
DOCKET NO.: 18-04465.001-R-1
PARCEL NO.: 20-29-151-005

The parties of record before the Property Tax Appeal Board are Javier & Amanda Castaneda, 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: \$125,946
IMPR.: \$98,496
TOTAL: \$224,442

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 and masonry exterior construction with 3,759 square feet of living area. The dwelling was constructed in 1981. Features of the home include a walkout basement with finished area, central air conditioning, four fireplaces, a 180 square foot enclosed, heated porch and a 962 square foot garage. The property has a 277,421 square foot or 6.79-acre site and is located in Barrington, Algonquin Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within .9 of a mile from the subject property. The comparables consist of one, two-story and two, one-story dwellings of frame exterior construction ranging in size from 2,880 to 3,222 square feet of living area. The dwellings were constructed in 1940 or 1952. Two comparables each have a basement, with one having finished area. Each comparable has central air conditioning and one fireplace. Two

comparables each have a garage with either 731 or 805 square feet of building area. The comparables have lot sizes ranging from 217,800 to 342,817 square feet of land area. Comparable #1 has a pool, comparable #2 has a pond, and comparable #3 has a porch and a barn. The comparables sold in March or August 2018 for prices ranging from \$413,250 to \$745,000 or from \$129.59 to \$231.22 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,442. The subject's assessment reflects a market value of \$674,000 or \$179.30 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 a grid analysis and property record cards for the subject and four comparable sales provided by the township assessor that are located from .45 of a mile from 1.17 miles from the subject. The comparables have land sizes ranging from 212,069 to 234,917 square feet of land area and are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,724 to 4,454 square feet of living area. The dwellings were built from 1973 to 1991. The comparables each have a basement with three having finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 718 to 1,056 square feet of building area. These comparables sold from March to December 2017 for prices ranging from \$610,000 to \$820,000 or from \$143.90 to \$199.92 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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.

The record contains seven comparable sales that were submitted by the parties to support their respective positions. The Board gave less weight to the appellants' comparables and board of review comparable #4 due to dissimilar age, dwelling size, style and/or lack of a basement foundation when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3. These comparables are relatively similar to the subject in location, dwelling size, design, age and most features. The comparables sold from March to December 2017 for prices ranging from \$610,000 to \$759,000 or from \$143.90 to \$199.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$674,000 or \$179.30 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 estimated market value as reflected by its assessment is supported. 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: February 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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COUNTY

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