



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

APPELLANT: Cliff & CoraRita Bosworth  
DOCKET NO.: 19-00095.001-R-1  
PARCEL NO.: 05-20-102-005

The parties of record before the Property Tax Appeal Board are Cliff & CoraRita Bosworth, 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:** \$ 15,337  
**IMPR.:** \$113,194  
**TOTAL:** \$128,531

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2019 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 stone exterior construction with 3,385 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached garage.<sup>1</sup> The property has a 35,719 square foot site and is located in Spring Grove, Burton Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal.<sup>2</sup> In support of this argument the appellants submitted information on eight comparable sales located from .3 of a mile to 1.8-miles

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<sup>1</sup> The appellants report a 3.5-car garage and the board of review reports a 4-car garage of 988 square feet as depicted on subject's property record card. The Board finds the slight dispute does not prevent a determination in this appeal.

<sup>2</sup> While the appellants also provided data related to the 2003 purchase of the subject property, the sole basis of appeal marked on the Residential Appeal was comparable sales. Furthermore, the Property Tax Appeal Board finds

from the subject. The comparable parcels range in size from 40,510 to 79,279 square feet of land area and are improved with two-story dwellings of aluminum siding or masonry and vinyl siding exterior construction. The homes range in age from 13 to 21 years old and range in size from 2,600 to 3,498 square feet of living area. Each comparable has a basement, six of which have finished areas. Each dwelling has central air conditioning and either a two-car or a three-car garage. Five comparables each have one fireplace. The comparables sold from July 2018 to December 2019 for prices ranging from \$285,000 to \$350,000 or from \$88.48 to \$127.18 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced total assessment of \$116,322 which would approximately reflect a market value of \$349,000 or \$103.10 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,531. The subject's assessment reflects a market value of \$385,632 or \$113.92 per square foot of living area, land included, when using the 2019 three year average median level of assessment for McHenry County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellants' evidence, the board of review submitted a memorandum and data prepared by Jessica Huber, Burton Township Assessor. The assessor wrote that seven of the comparable properties presented by the appellants are located in Wilmot Farms, a subdivision which the assessor contends is dissimilar to the subject's subdivision. Huber asserts that the subject's subdivision is "a high-end subdivision with design, quality and sf [square foot] requirements, the comparables chosen [by the appellants] do not have any building requirements." According to the assessor, while appellants' comparable #3 is located in the subject's subdivision, this dwelling is more than 1,000 square feet smaller than the subject dwelling.<sup>3</sup>

In support of its contention of the correct assessment, the board of review through the township assessor submitted a sales ratio study of the immediate subdivision along with information on six comparable sales.<sup>4</sup> Board of review comparable #4 is the same property as appellants' comparable #3, but as shown by the board of review depicts a 1998 sale for \$43,500 which presumably was for vacant land given that the described dwelling was built in 2000. Due to these inconsistencies in the board of review's presentation, the Property Tax Appeal Board will not further consider board of review comparable #4.

The remaining five comparable properties presented by the board of review numbered #1, #2, #3, #6 and #7 consist of parcels ranging in size from 39,639 to 56,192 square feet of land area. Each parcel is improved with a two-story dwelling of frame, masonry or frame and masonry exterior construction, except there is no exterior construction type stated for comparable #2. The

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the subject's purchase information is too remote in time to be indicative of the subject's estimated market value as of the January 1, 2019 assessment date at issue.

<sup>3</sup> As to the assessor's factual assertion concerning appellants' comparable #3, the appellants reported this dwelling contains 3,088 square feet of living area which is less than 300 square feet smaller than the subject.

<sup>4</sup> While the assessor's grid analyses have comparables numbered 1 through 7, there is no property depicted as comparable #5.

dwellings were built between 2001 and 2006 and range in size from 2,734 to 3,350 square feet of living area. Each dwelling has a basement, two of which are noted as English style. Each home has central air conditioning, one or two fireplaces and a garage. The five comparables presented by the board of review sold from April 2018 to May 2019 for prices ranging from \$325,795 to \$400,000 or from \$117.23 to \$127.72 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 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.

As an initial matter, the Board has given no consideration to the sales ratio study data submitted by the assessor. As reflected in the assessor's memorandum, the study is a mechanism to compare the accuracy of assessments of properties to recent sales in the area. As this appeal is based on overvaluation, this data has no relevance to the Board's analysis.

As noted previously, the Board is not examining board of review comparable #4 for substantive sales date and/or sales price information. On this record, the parties submitted a total of thirteen comparable sales with relevant data to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2 and #5 along with board of review comparables #6 and #7 due to the smaller dwelling sizes of each of these homes as compared to the subject 3,385 square foot dwelling.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #3, #4, #6, #7 and #8 along with board of review comparable sales #1, #2 and #3. These nine properties present varying degrees of similarity to the subject and sold from September 2018 to December 2019 for prices ranging from \$285,000 to \$400,000 or from \$88.48 to \$121.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$385,632 or \$113.92 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, 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

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

APPELLANT

Cliff & CoraRita Bosworth  
8607 Steeple Lane  
Spring Grove, IL 60081

COUNTY

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