



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

APPELLANT: Matthew Phillips  
DOCKET NO.: 19-00644.001-R-1  
PARCEL NO.: 18-34-332-006

The parties of record before the Property Tax Appeal Board are Matthew Phillips, the appellant, 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:

<b>LAND:</b>	\$5,786
<b>IMPR.:</b>	\$99,204
<b>TOTAL:</b>	\$104,990

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 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 part two-story and part one-story dwelling of frame construction with 2,325 square feet of living area. The dwelling was built in 1999. Features of the home include a finished basement, central air conditioning, and a two-car attached garage with 480 square feet of building area. The property has an 11,059 square foot site and is located in Huntley, Grafton Township, McHenry County.

The appellant marked comparable sales as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of frame construction ranging in size from 2,325 to 2,636 square feet of living area. The homes were built from 1999 to 2002. Each home has a basement with two having finished area, central air conditioning, one fireplace and a two-car or three-car attached garage. These properties have sites ranging in size from 9,038 to 10,890 square feet of land area and are located within the same neighborhood as the subject property. The sales occurred from March 2018 to April 2019

for prices ranging from \$278,000 to \$365,000 or from \$110.09 to \$138.46 per square foot of living area. The comparables have total assessments ranging from \$89,500 to \$94,612. The appellant further indicated on the appeal the subject property was purchased in November 2018 for a price of \$315,000. The appellant requested the subject's assessment be reduced to \$92,038.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,990. The subject's assessment reflects a market value of \$315,002 or \$135.48 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 support of its contention of the correct assessment the board of review asserted the subject property was purchased in November 2018 for \$315,000 and the assessment was adjusted to reflect the purchase price. The board of review submitted a copy of the subject's property record card disclosing the purchase price of \$315,000 and a notation that the sale was arm's length. The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration documenting the sale, which further indicates the purchase was arm's length. The board of review also asserted the sales provided by the appellant support the 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.

As an initial matter, the Board finds the appellant marked on the appeal form comparable sales as the basis of the appeal. This suggests that the appellant's argument is founded on overvaluation, that is the market value of the subject property is not accurately reflected in the subject's assessed valuation as demonstrated by the sales of similar properties. Section 1910.50(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(a)) provides in part that:

Each appeal shall be limited to the grounds listed on the petition filed with the [Property Tax Appeal] Board.

On this basis, the Property Tax Appeal Board is limiting its analysis to the grounds listed on the petition filed by the appellant.

Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33½% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so.

Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). Additionally, a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value.

The Board finds the best evidence of market value to be the purchase of the subject property in November 2018 for a price of \$315,000 or \$135.48 per square foot of living area, including land. The record disclosed the purchase had the elements of an arm's length transaction. Furthermore, the subject's purchase price is within the range on a total basis and a square foot of living area basis as established by the sales presented by the appellant, further demonstrating the subject's purchase price was reflective of fair cash value. The subject's assessment reflects a market value for all practical purposes identical to the subject's November 2018 sales price. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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:

June 8, 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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