



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

APPELLANT: Ronald Darnell
DOCKET NO.: 19-02451.001-R-1
PARCEL NO.: 18-33-202-013

The parties of record before the Property Tax Appeal Board are Ronald Darnell, 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:

LAND: \$8,509
IMPR.: \$61,507
TOTAL: \$70,016

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 is improved with a 1½-story single family dwelling with a vinyl siding exterior containing 1,846 square feet of living area. The dwelling was built in 1949 and is approximately 70 years old. Features of the home include a basement that is partially finished, central air conditioning, and an attached one-car garage with approximately 322 square feet of building area. The property also has a detached garage with approximately 384 square feet of building area. The property has a 19,214 square foot site and is located in Huntley, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales composed of a 1½-story dwelling and two, 2-story dwellings that range in size from 1,500 to 1,833 square feet of living area. The homes range in age from 90 to 110 years old. Each home has a basement, central air conditioning and a two-car garage. The appellant indicated that comparables #1 and #3 each

have a fireplace and the garage associated with comparable #3 has a loft. The sales occurred in July 2018 and November 2018 for prices ranging from \$130,000 to \$184,000 or from \$86.67 to \$105.69 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$54,364, which reflects a market value of \$163,108 or \$88.35 per square foot of living area, including land, at the statutory level of assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,016. The subject's assessment reflects a market value of \$210,069 or \$113.80 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 submitted information on four comparable sales identified by the Grafton Township Assessor. The comparables are composed of a 1-story dwelling, two 1½-story dwellings, and a 2-story dwelling ranging in size from 1,580 to 2,028 square feet of living area. The dwellings were constructed from 1880 to 1987. Each comparable has a basement, and three comparables have garages ranging in size from 513 to 720 square feet of building area. The homes sold from April 2019 to December 2019 for prices ranging from \$201,733 to \$234,000 or from \$104.52 to \$139.18 per square foot of living area, including land.

In rebuttal, the deputy township assessor asserted that appellant's comparable #1 has a full basement. The deputy assessor further stated that appellant's comparable #1 was a judicial sale on October 12, 2018 and sold for a price of \$81,000; resold to an investor on November 2, 2018 for a price of \$130,000, and resold as a "flip" on March 2, 2020 for a price of \$258,800.

The board of review contends the sales provided by the assessor support the assessed value.

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 record contains seven sales provided by the parties to support their respective position. The Board gives less weight to appellant's comparable sale #1 due to the fact that this property sold following a judicial sale calling into question the arm's length nature of the sale and the condition of the property. This comparable sets the lower end of the range and due to the circumstances surrounding the sale suggests an upward adjustment would be warranted. Board of review sales #1 and #3 set the higher end of the range with each selling for a price of \$219,900 or \$135.07 and \$139.18 per square foot of living area, including land, respectively. These homes are 37 and 38 years newer than the subject dwelling and comparable #3 is a one-story dwelling, suggesting downward adjustments would be needed to the comparables for age and possibly style. The best four comparables based on age and style are appellant's

comparables #2 and #3 as well as board of review comparables #2 and #4. These properties range in size from 1,586 to 1,930 square feet of living area and in age from 90 to 139 years old. The photograph provided for board of review comparable #2, the oldest home, depicts a dwelling that has been rehabbed or updated resulting in an effective age less than its actual age. The Board further finds that board of review comparable #4 has no garage, whereas the subject property has in excess of 700 square feet of building area in two garages, suggesting an upward adjustment to this comparable would be needed to make the property more equivalent to the subject property. These four comparables sold for prices ranging from \$170,000 to \$234,000 or from \$92.74 to \$115.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$210,069 or \$113.80 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported considering differences in features and consideration of necessary adjustments. Based on this evidence the Board finds the assessment of the subject property 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:

May 18, 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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