



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

APPELLANT: Richard and Anne Horrwath
DOCKET NO.: 19-02571.001-R-1
PARCEL NO.: 20-31-351-005

The parties of record before the Property Tax Appeal Board are Richard and Anne Horrwath, 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 **A Reduction** 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: \$83,708
IMPR.: \$66,277
TOTAL: \$149,985

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 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 two-story brick single family residence that is 28 years old with 3,418 square feet of living area. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 858-square foot garage. The property also includes an inground swimming pool. The property is located in Barrington, Algonquin Township, McHenry County.

Anne Horrwath appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity of the land as the bases of the appeal.¹ In support of the overvaluation argument the appellant submitted a map, Multiple Listing Service sheets (MLS) for comparables #1 through #4 and #9, a Zillow® sheet for comparable #5 with no basic information except a sale

¹ A consolidated hearing was held on the subject property for the tax years 2019 and 2020 under Docket No. 19-02571.001-R-1 and 20-06670.001-R-1. Individual decisions will be rendered for each year based on the applicable evidence presented.

price, time on Zillow, number of views, number of saves, along with bedroom/bathroom count and square feet, and a general information sheet for comparables #6 through #8. Also submitted was a grid analysis on the nine comparables with five of these being comparable sales numbered as #1 through #4 and #8 and are located within 0.5 of a mile from the subject property. One comparable is located on the same street as the subject property. The comparables have sites ranging from 2.13 to 7 acres of land area. The comparables are improved with two-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,189 to 5,301 square feet of living area. The comparables were built from 1935 to 1984. Features include finished basements with one comparable having a walk-out, central air conditioning, one to three fireplaces and a three-car or four-car garage. Comparable #1 also has a barn with an additional six-car garage. Comparable #3 has an inground swimming pool. The comparables sold from January 2018 to June 2019 for prices ranging from \$320,000 to \$675,000 or from \$66.03 to \$134.54 per square foot of living area, land included. Horrath also disclosed that comparable #9 is a 5 acre tract of land in her subdivision that was listed for sale in February 2020 for \$175,000.

Horrath also argued assessment equity of the land as a basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located within 0.5 of a mile from the subject property. Two comparables are located on the subject's street. The comparables have sites ranging from 2.13 to 7 acres of land area with land assessments ranging from \$11,666 to \$132,271 or from \$2,333 to \$27,327 per acre of land area.

Horrath testified that for the tax year of 2020, the assessment was reallocated with a reduction of the land assessment and an increase of the improvement. Horrath testified that an interior inspection was made of her home. Horrath stated that her home has not been updated and has a sunken living room and sunken family room which cannot be changed. Horrath also stated that the home has original windows, carpet, and original kitchen.

69. The subject's assessment reflects a market value of \$522,430 or \$152.85 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. The subject property has a land assessment of \$129,805 or \$27,618 per acre of land area.

Appearing on behalf of the board of review was Board of Review Chairman Sharon Bagby and Board of Review Members Clifton Houghton and Michael Grebenick. Also attending were board of review witnesses Richard Alexander, Algonquin Township Assessor, Richard Kaszniak, Algonquin Township Deputy Assessor, and Alex Benitez, McHenry County Deputy Assessor.

In support of its contention of the correct assessment the board of review submitted a grid analysis for comparable sales, a grid analysis for land equity, property record cards for the subject and appellants' comparables along with information on four comparable sales. These comparables are located from .24 to 1.94 miles from the subject property. The comparables have sites ranging from 46,237 to 220,590 square feet of land area and are improved with two-story dwellings ranging in size from 2,935 to 4,101 square feet of living area. Exterior construction was not disclosed. The comparables were built from 1875 to 1975. Each comparable has a basement with one comparable having finished area, central air conditioning, one or two fireplaces, and garages ranging in size from 525 to 779 square feet of building area. Comparable

#2 has an inground swimming pool and comparable #3 has an additional 768 square foot garage. The comparables sold from April to August 2019 for prices ranging from \$462,000 to \$632,500 or from \$154.23 to \$211.24 per square foot of living area, land included.

In support of its contention of the correct assessment the board of review submitted a grid analysis for land equity with information on four equity comparables located from .52 to 1.44 miles from the subject property. Comparable #4 has a pond on the property. The comparables range in size from 4.51 to 5.95 acres of land area and have land assessments ranging from \$129,805 to \$160,471 or from \$24,631 to \$35,581 per acre of land area. The board of review requested the assessment be confirmed.

Alexander testified that the land had been reassessed for the tax year 2020.

The appellants' submitted written rebuttal reaffirming the comparables that were submitted.

The Administrative Law Judge ordered the McHenry County Board of Review to submit the Multiple Listing Service (MLS) sheets for the appellants' comparables and board of review comparables. The board of review timely submitted the MLS sheets to the Property Tax Appeal Board and the appellants. Based on the MLS sheets the appellants' comparables #2 through #4 sold as is or stated needs updating. The board of review comparables have been updated.

Conclusion of Law

The appellants in part 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #2 due to their larger dwelling size when compared to the subject. The Board gave less weight to the board of review's comparables as these properties are superior in condition when compared to the subject property.

The Board finds the best evidence of market value to be appellants' comparable sales #3, #4 and #8. These comparables have varying degrees of similarity when compared to the subject. These most similar comparables sold for prices ranging from \$320,000 to \$413,250 or from \$97.77 to \$129.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$522,430 or \$152.85 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is not supported. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellants also contend unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving

the disparity of assessment valuations by clear and convincing evidence. *Kankakee County Board of Review v. Property Tax Appeal Board*, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in the assessment based on overvaluation, the Board finds no further reduction in the subject's assessment is warranted.

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 27, 2023



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

Richard and Anne Horrath
14 Country Oaks Lane
Barrington, IL 60010

COUNTY

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