



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

APPELLANT: Erin Williams
DOCKET NO.: 19-02585.001-R-1
PARCEL NO.: 08-02-200-005

The parties of record before the Property Tax Appeal Board are Erin Williams, 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: \$24,035
IMPR.: \$48,657
TOTAL: \$72,692

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 one-story dwelling of frame construction with 3,445 square feet of living area. The dwelling was constructed in 2019. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 5-acre site and is located in Wonder Lake, Greenwood Township, McHenry County.

The appellant's appeal is based on both overvaluation and assessment inequity. In support of the overvaluation argument the appellant submitted a grid analysis containing three comparable sales that are located from 12 to 19 miles from the subject. The comparables have sites ranging in size from 5.16 to 7.5 acres of land area that are improved with one-story dwellings that range in size from 3,000 to 3,600 square feet of living area. The homes were built between 1981 and 1995 and have other features with varying degrees of similarity to the subject. The comparables sold from July 2018 to July 2019 for prices ranging from \$295,000 to \$360,000 or from \$85.36 to \$113.17 per square foot of living area, including land.

In support of the assessment inequity argument, the appellant submitted a grid analysis containing four comparable properties that are located from 2.2 to 4.9 miles from the subject. The comparables have sites ranging in size from 5 to 51.05 acres that are improved with one-story or two-story dwellings that range in size from 3,100 to 5,366 square feet of living area. The homes were built between 1980 and 2018 and have other features with varying degrees of similarity to the subject. The comparables have land assessments ranging from \$15,099 to \$51,968 or from \$940 to \$10,394 per acre of land area and improvement assessments ranging from \$75,087 to \$93,759 or from \$14.96 to \$30.24 per square foot of living area.

The appellant included a letter disclosing that the subject's dwelling was completed in August 2019 and the subject's 2019 assessment should be calculated to reflect occupancy from August to December 2019 or 42% of the year. The appellant included an assessment notice disclosing a prorated exemption for owner occupancy was applied to the subject's assessment. The appellant also included a contractor's statement in the amount of \$463,294.35 dated September 19, 2019.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$51,125.

The appellant's submission revealed that the subject has a total assessment of \$72,692. The subject's assessment reflects a market value of \$218,098 or \$63.31 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 has a land assessment of \$24,035 or \$4,807 per acre of land area and an improvement assessment of \$48,657 or \$14.12 per square foot of living area.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

Conclusion of Law

The appellant contends in part that 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 appellant submitted a total of three comparable sales for the Board's consideration. The Board finds the appellant's comparable sales are similar to the subject in style, size and some features. However, they are considerably older when compared to the subject. Nevertheless, the appellant's sales occurred from July 2018 to July 2019 for prices ranging from \$295,000 to \$360,000 or from \$85.36 to \$113.17 per square foot of living area, including land. The subject's

assessment reflects a market value of \$218,098 or \$63.31 per square foot of living area, including land, which falls below the range established by the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, such as their older ages, the Board finds the subject's market value as reflected by its assessment is well supported.

As to the appellant's argument that the subject property should receive a prorated assessment of 42%, the Board finds there is no justification to prorate the subject's land assessment due to occupancy. Furthermore, the appellant's contractor's statement in the amount of \$463,294.35, prorated by 42%, would equate to an adjusted improvement value of \$194,584 for 2019 or a prorated improvement assessment of \$64,855, which is above the subject's 2019 improvement assessment. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the subject's land assessment, the appellant submitted a total of four equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #4, due to their significantly larger site sizes when compared to the subject. The Board finds the appellant's remaining comparables are similar to the subject in size. The best land comparables have land assessments of \$28,421 and \$51,968 or \$5,684 and \$10,394 per acre of land area. The subject's land assessment of \$24,035 or \$4,807 per acre of land area falls below the land assessments of the best land comparables in this record. Therefore, the Board finds the subject's land assessment is equitably assessed and no reduction in the subject's land assessment is justified.

As to the subject's improvement assessment, the Board gives less weight to the appellant's comparable #1 due to its dissimilar crawl-space foundation and significantly larger size, when compared to the subject. The Board also gives less weight to the appellant's comparable #4 due to its dissimilar two-story style and significantly larger size, when compared to the subject. The Board finds the appellant's remaining comparables are most similar to the subject in style, size and some features. However, they are considerably older when compared to the subject. Nevertheless, these comparables had improvement assessments of \$75,087 and \$93,759 or \$18.10 and \$30.24 per square foot of living area. The subject's improvement assessment of \$48,657 or \$14.12 per square foot of living area falls well below the improvement assessments of the best comparables in this record and appears to have been adjusted for occupancy proration, after considering adjustments to the comparables for their considerably older ages when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably

assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: July 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

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