



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

APPELLANT: Charles Hillstrom
DOCKET NO.: 19-02622.001-R-1
PARCEL NO.: 09-24-377-006

The parties of record before the Property Tax Appeal Board are Charles Hillstrom, 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: \$41,102
IMPR.: \$98,884
TOTAL: \$139,986

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 exterior construction with 2,525 square feet of living area.¹ The dwelling was constructed in approximately 2016. Features of the home include an unfinished walk-out basement, central air conditioning, two fireplaces and a 400 square foot two-car garage. The waterfront property has a 22,545 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellant marked on the petition assessment inequity with respect to both the land and improvement as the basis of the appeal. In support of this argument the appellant submitted a grid analysis, descriptions of the comparable properties, Property Search sheets for each comparable from the McHenry Township Assessor's Office, a multiple listing sheet and print-

¹ The parties differ on the size of the subject's improvement. The Board finds this discrepancy will not impact the Board's decision herein.

outs from an online real estate website on five equity comparables.² Four of the equity comparables include both land and improvements and one comparable represents a land only comparable. Four of the comparables are located in the subject's River Front assessment neighborhood code. Comparable #2 is comprised of four non-contiguous parcels with one parcel having water frontage. Comparable #1 is a dedicated floodwater runoff property. The comparables have sites that range in size from 2,614 to 46,680 square feet of land area.

Comparables #1 through #4 are improved with a 1-story, a 2-story, a part 1-story and part 2-story or a part 1.5-story and part 1-story dwelling of frame exterior construction that range in size from 1,200 to 2,984 square feet of living area. The homes were built from 1930 to 2002. Three comparables have basements, one with finished area and one comparable has a crawl space foundation. Each comparable has central air conditioning and a fireplace. Each comparable has either one or two garages with 440 to 1,016 square feet of building area. The appellant's grid analysis indicates that comparable #2 has a 3-car garage, however, the Property Search information did not list this item and no size was submitted. Other features identified in the appellant's grid analysis but not listed in the McHenry Township Property Search sheets include a "pool" for comparable #2 and a generator and sprinkler for comparable #3. The comparables have land assessments ranging from \$7,831 to \$64,593 or from \$0.61 to \$3.07 per square foot of land area. Four comparables have improvement assessments ranging from \$49,357 to \$107,925 or from \$21.25 to \$41.13 per square foot of living area.

The appellant also submitted the results of a Freedom of Information Act request made to the McHenry Township Assessor. The transmittal letter from the township assessor identified the results as reflecting homes that sold between January 1 and December 31, 2018 for a sale price of more than \$300,000 with two bedrooms and a lot size of one-half acre or less. The appellant stated that three of the thirteen sales provided by the township assessor were similar to the subject in design, dwelling size and having water frontage. With respect to these three comparable properties, the appellant claimed, "Not one of the three homes like ours, sold in 2018, come close to the assessed value placed on our property." The Board finds that the appellant did not submit any of these three properties in the comparable grid analysis.

The appellant continued his argument stating, "Annexed into this appeal by reference are dockets 2016-05247, 2017-04968 and 2018-04132 that shows the original abstract of our deed and the undisputed non-clear cut allowance that should be applied to our property along with the documented house square footage." The appellant concludes by indicating the comparables in the grid analysis represent recent sales supporting actual fair market value.³

² Data in the appellant's grid analysis was corrected or supplemented with data reported in the Property Search sheets provided by the appellant. Comparable #1's site size and land assessment were corrected with data submitted by the board of review to include the properties four PINs.

³ The appellant's evidence includes alternative arguments accusing McHenry County of purposefully misrepresenting property characteristics to inflate assessed values. Property Tax Appeal Board rule 1910.50 states "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (Section 16-180 of the Code). Therefore, the Board will limit its decision to the basis of assessment equity as marked on the appeal petition.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$20,000 or \$0.89 per square foot of land area and the improvement assessment be reduced to \$54,544 or \$21.60⁴ per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,986. The subject property has land assessment of \$41,102 or \$1.82 per square foot of land area and an improvement assessment of \$98,883 or \$39.16 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis and photographs on five equity comparables located in same River Front assessment neighborhood code as the subject. The comparables have sites that range in size from 5,610 to 10,946 square feet of land area. The comparables are improved with a 2-story and four, part 1-story and part 2-story dwellings of frame or vinyl exterior construction that range in size from 2,185 to 2,863 square feet of living area. The homes were built from 2004 to 2015. One comparable has a basement with finished area. Each comparable has central air conditioning and a 2-car or a 3-car garage. Three comparables each have one fireplace. The comparables have land assessments ranging from \$15,658 to \$34,009 or from \$2.29 to \$3.45 per square foot of land area. The comparables have improvement assessments ranging from \$91,844 to \$125,157 or from \$40.00 to \$50.44 per square foot of living area.

The board of review, through the McHenry Township Assessor, submitted written comments addressing the appellant's dwelling size, lot influence factor and the comparables submitted by the appellant. The board of review indicated that the subject's dwelling size of 2,525 square feet of living area was obtained from an appraisal of the subject property a copy of which was included with its submission. It argued that the subject is part of "waterfront parcels" that have an extra depth influence factor of 0.05 and stated that a grid of 12 properties in this category was included in the submission. However, this land analysis was not found in the record. With respect to the appellant's comparables, the board of review reiterated the appellant's comparables #1, #3 and #4 in a grid which has data corresponding to property records and including square footage for multi-parcel sites. The board of review excluded the appellant's comparable #2 from this grid based on the property's 1-story design, smaller dwelling size and incontiguous lots which it documented with photographs and an aerial map.

The board of review argued that newer construction dwellings are more comparable to the subject opposed to older construction property. The board of review stated that the appellant's 2019 improvement assessment was reduced based on a market value argument before the board of review. Finally, the McHenry Township Assessor, recommended the subject's land assessment be reduced and the improvement assessment be increased, however, the board of review did not adopt this recommendation. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant reiterated or elaborated on the appellant's comparable properties, taking issue with various property characteristics as reported by the assessor. The appellant critiqued

⁴ Calculation of the subject's improvement assessment per square foot is based on a dwelling size of 2,525 square feet.

the board of review's equity comparables claiming that dwelling sizes and/or design to be incorrect. The appellant argued that the board of review comparables should be deemed "inappropriate for a market value" argument since none have sold in the recent past.

Conclusion of Law

As an initial matter, the Property Tax Appeal Board finds it may take official notice of decisions it has rendered, specifically 2016-05247.001-R-1, 2017-04968.001-R-1 and 2018-04132.001-R1 as referenced by the appellant. However, this administrative rule does not expressly extend to the body of evidence contained in the appeal submissions for prior tax years. Therefore, the Board will limit its analysis to the evidence submitted into the record for this appeal before the Board.

With respect to the appellant's contention that the board of review equity comparables are inappropriate to a market value argument, the Board finds that pursuant to Section 1910.50(a) of the rules of the Property Tax Appeal Board, (86 Ill.Admin.Code §1910.50(a)), "*Each appeal shall be limited to the grounds listed in the petition filed with the Board.*" Since the appellant indicated assessment equity as the basis of the appeal, market value evidence is not relevant to the inequity argument put forth by the appellant. As such, the board of review's equity comparables are considered appropriate and shall be considered.

The taxpayer marked assessment inequity as the 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.

With respect to the land assessment, the Board finds the parties submitted ten comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 due to the fact that the property's site reflects four non-contiguous parcels. The Board also gave less weight to the appellant's comparable #5 along with the board of review comparables #1, #3 and #4 which are dissimilar to the subject in site size. The Board finds the best evidence of the subject's land assessment to be the appellant's comparables #1, #3 and #4 and board of review comparables #2 and #5 which are more similar in site size to the subject's site size and are similar waterfront properties. These comparables have land assessments ranging from \$25,032 to \$64,593 or from \$1.26 to \$3.12 per square foot of land area. The subject has a land assessment of \$41,102 or \$1.82 per square foot of land area which falls within the range established by the best land comparables in the record. Based on this evidence, the subject's land assessment was equitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement assessment, the parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #4 due to their dissimilar ages compared to the subject. The Board gave reduced weight to

the board of review comparables #2, #3 and #4 which differ from the subject in design or garage size. The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparables #1 and #5 which are more similar to the subject in location, age, and dwelling size, but have varying degrees of similarity to the subject in other features. These comparables had improvement assessments that ranged from \$63,410 to \$110,981 or from \$21.25 to \$50.44 per square foot of living area. The subject's improvement assessment of \$98,884 or \$39.16 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: _____

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

AGENCY

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

APPELLANT

Charles Hillstrom
2318 Orchard Beach Rd
McHenry, IL 60050

COUNTY

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