



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

APPELLANT: Vincent M. and Ginevra M. Ciura
DOCKET NO.: 19-02660.001-R-1
PARCEL NO.: 20-08-329-004

The parties of record before the Property Tax Appeal Board are Vincent M. and Ginevra M. Ciura, 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: \$47,607
IMPR.: \$101,000
TOTAL: \$148,607

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 consists of a two-story dwelling of frame and brick exterior construction with 2,738 square feet of living area. The dwelling was constructed in 2016 and is approximately four years old. Features of the home include an unfinished walk-out basement, central air conditioning, a fireplace and a 910 square foot three-car garage. The property has a 19,663 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellants' appeal is based on both overvaluation and assessment inequity with respect to both the land and improvement assessments. In support of these arguments, the appellants submitted a grid analysis containing four comparable properties with both sales and equity information.

The comparables are located within 0.40 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from

18,000 to 25,131 square feet of land area and are improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 3,070 to 3,292 square feet of living area. The dwellings are either 14 or 26 years old. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 651 to 816 square feet of building area. The comparables sold from June 2013 to December 2018 for prices ranging from \$297,500 to \$452,500 or from \$90.37 to \$146.06 per square foot of living area, land included. The comparables have land assessments ranging from \$46,580 to \$51,158 or from \$2.04 to \$2.59 per square foot of land area. The comparables have improvement assessments ranging from \$88,090 to \$95,585 or from \$27.48 to \$30.78 per square foot of living area.¹

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$137,387. The requested assessment reflects a total market value of \$412,202 or \$150.55 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 request would lower the subject's land assessment to \$41,431 or \$2.11 per square foot of land area and reduce the improvement assessment to \$95,956 or \$35.05 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 \$151,892. The subject's assessment reflects a market value of \$455,722 or \$166.44 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 \$47,607 or \$2.42 per square foot of land area and an improvement assessment of \$104,285 or \$38.09 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales located within 0.68 of a mile from the subject property. Board of review comparable sale #1 is the same property as the appellants' comparable #1. The comparables have sites that range in size from 25,131 to 64,019 square feet of land area and are improved with two-story dwellings that range in size from 2,952 to 3,326 square feet of living area. The dwellings range in age from 23 to 26 years old. Each comparable has a basement, central air conditioning, one or three fireplaces and a garage ranging in size from 651 to 816 square feet of building area. Comparable #4 also features an inground swimming pool and a screened-in porch. The comparables sold from August 2018 to June 2019 for prices ranging from \$442,500 to \$560,000 or from \$142.73 to \$168.37 per square foot of living area, land included.

On equity grounds, the board of review submitted information on eight equity comparables, four of which are located in the same subdivision as the subject property. Board of review equity comparables #2 and #3 are the same properties as the appellants' comparables #2 and #4

¹ The appellants' grid information for comparable #1, 11 Milton Ct, incorrectly stated the property's sale price, sale price per square foot and land, building and total assessment values. The board of review submitted this property as their sale comparable #1 and included assessment details which the Board utilized to correct the appellants' grid information.

respectively. The comparables have sites that range in size from 18,000 to 26,492 square feet of land area that are improved with two-story dwellings that range in size from 2,823 to 3,351 square feet of living area. The homes range in age from 14 to 26 years old. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 660 to 816 square feet of building area. Comparable #6 also features an inground swimming pool. The comparables have land assessments that range from \$31,010 to \$52,095 or from \$1.41 to \$2.59 per square foot of land area and improvement assessments ranging from \$85,500 to \$121,446 or from \$27.94 to \$41.05 per square foot of living area.

The board of review included comments on their grid analyses indicating that one of the appellants' recent comparable sales was an "REO" sale and that all of its comparables are located in "Verseman-built subs."

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants submitted a grid analysis with four new comparable properties and written comments claiming, "Our home is paying the highest tax as well as assessed at the highest sq. footage of any properties chosen for comparison in the detailed listing provided in your notice." The appellants critiqued the board of review's comparable evidence. They asserted that on January 21, 2020 McHenry County had lowered the subject's 2020 assessment level. The appellants allege that the McHenry County Assessor's Office "encouraged us to notify you of this" decision. The appellants stated that "a refund for overpayment of 2019 taxes is probably in order."

Conclusion of Law

As an initial matter, the appellants provided a grid analysis with four comparable properties, not previously submitted, which appear to be associated with the appellants' 2020 board of review appeal. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c))

Pursuant to this rule, the Property Tax Appeal Board finds that the additional new comparables and assertion of a lowered 2020 assessment submitted by the appellants are improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

The appellants contend, in part, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven comparable sales for the Board's consideration, as one comparable was common to both parties. The Board gave less weight to the appellants' comparables #2 and #4 which sold in 2013 and 2016, more than two years prior to the January 1, 2019 assessment date at issue and therefore less likely to reflect market value as of this assessment date. The Board gave reduced weight to the appellants' comparable #3 which has a substantially larger dwelling size compared to the subject and, based on sale price per square foot, appears to be an outlier when compared to other comparable sales in the record. The Board gave less weight to the board of review comparable sales #3 and #4 which have dissimilar dwelling sizes when compared to the subject. Board of review comparable #4 also has an inground swimming pool, a feature lacking in the subject's improvements.

The Board finds the best evidence of market value to be the appellants' comparable #1 along with board of review comparables #1 and #2, which includes the common comparable. These two comparables sold more proximate in time to the January 1, 2019 assessment date at issue and are relatively similar to the subject in location, design and dwelling size. However, these comparables differ from the subject in having substantially older ages, smaller garage sizes and/or a larger site size suggesting adjustments are necessary to make these comparables more equivalent to the subject. These comparables sold in August and December 2018 for prices of \$452,500 and \$442,500 or for \$146.06 and \$149.90 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$455,722 or \$166.44 per square foot of living area, including land, which is above the two best comparable sales in this record. The subject's slightly higher overall value appears to be justified considering the subject is approximately 20 years newer in age than the two best comparables in addition to its larger garage size. The subject's higher price per square foot appears to be justified due to its smaller overall dwelling size when compared to the two best comparable sales. Accepted real estate theory provides that, all things being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. After considering adjustments to the comparable sales for differences with the subject in age, garage size and/or site size, the Board finds a reduction in the subject's assessment is not justified on the basis of overvaluation.

The taxpayers also contend 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 appellants met this burden of proof and a reduction is warranted.

The record contains ten equity comparables for the Board's consideration, as two comparables were common to both parties. The Board gave less weight to the appellants' comparable #3 along with board of review comparables #4 through #8 due to differences in dwelling size, finished basement and/or location in a different subdivision than the subject property.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #2 and #4 along with board of review comparable #1, which includes the two common comparables.

These comparables are relatively similar to the subject in location, design, dwelling size, site size and some features but differ from the subject in their older age and smaller garages when compared to the subject's newer construction and larger garage size. The comparables have land assessments ranging from \$46,580 to \$52,095 or from \$1.97 to \$2.59. The subject has a land assessment of \$47,607 or \$2.42 per square foot of land area which falls within the range established by the best equity comparables. Therefore, after considering adjustments to the comparables for differences when compared to the subject, in site size, the Board finds the subject's land assessment is supported. Based on the evidence, a reduction in the subject's land assessment is not justified.

The equity comparables have improvement assessments ranging from \$85,505 to \$95,585 or from \$27.94 to \$30.79 per square foot of living area. The subject's assessment reflects an improvement assessment of \$104,285 or \$38.09 per square foot of living area. The subject's improvement assessment falls above the range established by the best equity comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants demonstrated with clear and convincing evidence, that the subject's improvement assessment is excessive, and a reduction 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: 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

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