



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

APPELLANT: Ron and Mary Beth Stillmaker
DOCKET NO.: 19-02662.001-R-1
PARCEL NO.: 09-25-126-012

The parties of record before the Property Tax Appeal Board are Ron and Mary Beth Stillmaker, 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 **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: \$25,543
IMPR.: \$60,684
TOTAL: \$86,227

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 one-story dwelling of vinyl exterior construction with 1,551 square feet of living area.¹ The dwelling was constructed in 1925 and is approximately 95 years old. Features of the home include central air conditioning, a fireplace and a one-car garage with 252 square feet of building area. The river front property has a 10,816 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellants contend recent sale, overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. With respect to the recent sale of the subject, the appellants completed Section IV-Recent Sale Data indicating the subject was purchased in July

¹ The parties differ on the subject's dwelling size. The assessing officials submitted a sketch of the subject property to support the subject's dwelling size. The Board finds that this slight difference will not affect the Board's decision.

2012 for a price of \$225,000. The transaction was not between related family members or corporations and had been advertised in the multiple listing service for a period of three years.

The appellants submitted four comparable properties with both sale and equity information. The comparables are located in the same River Front assessment neighborhood as the subject property and within blocks of the subject. The comparables have sites that range in size from 7,800 to 10,816 square feet of land area and are improved with a one-story and three, two-story dwellings of vinyl exterior construction that range in size from 1,428 to 1,568 square feet of living area. The homes range in age from 39 to 93 years old. Each comparable has an unfinished basement and a 484 square foot garage. Two comparables have central air conditioning and one comparable has a fireplace. The comparables sold from January 1986 to July 2018 for prices ranging from \$50,000 to \$327,000 or from \$35.01 to \$208.55 per square foot of living area, land included. The properties have improvement assessments ranging from \$48,237 to \$56,276 or from \$33.05 to \$35.89 per square foot of living area.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$75,543. The requested assessment reflects a total market value of \$226,652 or \$146.13 per square foot of living area, including land when applying 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 improvement assessment to \$50,000 or \$32.24 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 \$86,227. The subject's assessment reflects a market value of \$258,707 or \$166.80 per square foot of living area, including land, when applying 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 an improvement assessment of \$60,684 or \$39.13 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 five comparable sales located within from 0.28 to 2.38 miles from the subject, each in the same River Front assessment neighborhood as the subject property. The comparables have sites that range in size from 8,400 to 27,339 square feet of land area and are improved with one-story dwellings that range in size from 1,008 to 1,538 square feet of living area. The dwellings range in age from 61 to 95 years old. Each comparable has central air conditioning and a one-car or a two-car garage. Four comparables each have a fireplace. The comparables sold from May 2018 to August 2019 for prices ranging from \$245,000 to \$335,500 or from \$167.36 to \$255.46 per square foot of living area, land included.

On equity grounds, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of frame, aluminum or brick exterior construction that range in size from 1,480 to 1,524 square feet of living area. The homes range in age from 75 to 100 years old. Each comparable has central air conditioning and a two-car or a three-car garage. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$57,442 to \$73,640 or from \$38.17 to \$48.32 per square foot of living area.

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

Conclusion of Law

As an initial matter, the Board finds the subject's July 2012 purchase to be too remote in time to be indicative of market value as of the January 1, 2019 assessment date at issue in this appeal. Therefore, the Board shall not consider the subject's 2012 sale in this decision.

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 parties submitted nine comparable sales for the Board's consideration. The Board finds that neither of the parties' comparable sales are particularly similar to the subject in location, age, design, dwelling size, site size or features. Nonetheless, the Board shall decide based on the weight of the evidence. The Board gave less weight to the appellants' comparables #1, #2 and #3 due to sale dates occurring in 2016, 1986 and 2004, respectively, which are too remote in time to reflect market value as of the January 1, 2019 assessment date at issue. The Board gave less weight to the board of review's comparables #1, #2 and #3 which are more than two miles away from the subject property.

The Board finds the best evidence of market value to be the appellants' comparable #4 along with board of review comparables #4 and #5 which have varying degrees of similarity when compared to the subject's property characteristics but sold more proximate in time to the January 1, 2019 assessment date. These comparables sold from May 2018 to June 2019 for prices ranging from \$156,000 to \$287,000 or from \$108.33 to \$207.97 per square foot of living area, including land. Board of review comparable #4 is considered the most similar property to the subject which sold for \$256,400 or \$167.36 and has a slightly smaller site size and a slightly smaller dwelling size when compared to the subject property. The subject's assessment reflects a market value of \$258,707 or \$166.80 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment, based on inequity is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables which are two-story dwellings, differ in age from the subject and/or have a basement compared to the subject's one-story design, 95 year old age and no basement feature. The Board gave less weight to the board of review's comparable #3 which differs from the subject in age.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4 which are more similar to the subject in location, age, dwelling size and most features, except each of these comparables has a larger garage when compared to the subject. These comparables have improvement assessments that range from \$57,442 to \$61,300 or from \$38.17 to \$41.40 per square foot of living area. The subject's improvement assessment of \$60,684 or \$39.13 per square foot of living area falls within 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 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appears to exist 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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