



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

APPELLANT: Betty L. Meyn Trust
DOCKET NO.: 19-02670.001-R-1
PARCEL NO.: 05-31-203-005

The parties of record before the Property Tax Appeal Board are Betty L. Meyn Trust, 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: \$15,337
IMPR.: \$90,336
TOTAL: \$105,673

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 two-story dwelling of brick and cedar siding exterior construction with 2,627 square feet of living area. The home is 22 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 3-car garage. The subject has an approximately 1 acre site and is located in Spring Grove, Burton Township, McHenry County.

The appellant's appeal is based on both assessment inequity concerning the improvement assessment and overvaluation. In support of these claims, the appellant submitted information on three comparables located from 2 blocks to 1 mile from the subject property. The parcels range in size from 1.0038 to 1.25 acres and are improved with two-story homes of brick or vinyl siding exterior construction ranging in size from 2,600 to 3,000 square feet of living area. The dwellings are from 16 to 20 years old. Each of the homes has a basement, two of which have finished area, central air conditioning, a fireplace, and a 3-car garage. The comparables have improvement assessments ranging from \$83,188 to \$97,676 or from \$27.72 to \$35.73 per square

foot of living area. The comparables sold from July 2018 to October 2018 for prices ranging from \$285,000 to \$295,000 or from \$95.00 to \$110.19 per square foot of living area, including land.

Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$79,276 or \$30.17 per square foot of living area, for a total reduced assessment of \$94,613, which would reflect a market value of \$283,867 or \$108.05 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,673. The subject property has an improvement assessment of \$90,336 or \$34.39 per square foot of living area. The subject's assessment reflects a market value of \$317,051 or \$120.68 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.

In support of its contention of the correct assessment the board of review submitted information on three comparables, the subject's property record card, and a map depicting the locations of the appellant's comparables and the board of review's comparables in relation to the subject, with notes contending that the board of review's comparables are located from 0.35 to 0.85 of a mile from the subject property whereas the appellant's comparables are located from 0.35 to 2 miles from the subject property.

The comparables have parcels ranging in size from 40,008 to 45,673 square feet of land area or from approximately 0.92 to 1.05 acres and are improved with two-story homes of frame and brick construction ranging in size from 2,198 to 2,735 square feet of living area. The dwellings were built from 1992 to 2004. Each of the homes has an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 625 to 825 square feet of building area. The comparables have improvement assessments ranging from \$91,015 to \$102,538 or from \$33.62 to \$41.41 per square foot of living area. The comparables sold from August 2016 to October 2018 for prices ranging from \$320,000 to \$355,000 or from \$119.35 to \$145.59 per square foot of living area, including land.

Based upon this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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.

The record contains a total of six comparables for the Board's consideration. With respect to the improvement assessment, the Board gives less weight to the appellant's comparables #2 and #3 due to finished basement area which the subject does not feature. The Board gives less weight to the board of review's comparable #3, which has a newer home than the subject dwelling.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparable #1 and the board of review's comparables #1 and #2, which are relatively similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments ranging from \$91,015 to \$97,676 or from \$33.62 to \$41.41 per square foot of living area. The subject property's improvement assessment of \$90,336 or \$34.39 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property's improvement was inequitably assessed and a reduction in the subject property's improvement assessment is not justified.

The appellant also contends 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 record contains a total of six comparables for the Board's consideration. With respect to overvaluation, the Board gives less weight to the appellant's comparables #2 and #3 due to finished basement area which the subject does not feature. The Board gives less weight to the board of review's comparable #1, which was sold more remotely in time than the other comparables, and the board of review's comparable #3, which has a newer home than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review's comparable #2, which are relatively similar to the subject in dwelling size, age, location, and most features. These comparables sold in July 2018 and September 2018 for prices of \$295,000 and \$320,000 or \$107.94 and \$145.59 per square foot of living area, including land, respectively. The subject property's assessment reflects a market value of \$317,051 or \$120.68 per square foot of living area, including land, which is bracketed by the best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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: March 15, 2022



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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COUNTY

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