



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

APPELLANT: Patrick M. and Linda C. Mulcahy
DOCKET NO.: 19-02677.001-R-1
PARCEL NO.: 18-28-354-021

The parties of record before the Property Tax Appeal Board are Patrick M. and Linda C. Mulcahy, 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: \$6,807
IMPR.: \$68,233
TOTAL: \$75,040

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 1-story dwelling of frame and stone exterior construction with 1,473 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full basement, central air conditioning, a fireplace, and a 468 square foot garage. The property has an approximately 8,400 square foot site¹ and is located in Huntley, Grafton Township, McHenry County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation challenging both the land and improvement assessments. In support of these claims, the appellants submitted information on twelve comparables set forth on two grids: one grid of eight equity comparables (numbered #1 through #8) and one grid of four comparables sales (renumbered #9 through #12).

¹ The parties differ regarding the subject property's lot size. The Board finds that the best evidence of the subject's lot size is found in the subject's property record card presented by the board of review.

The eight equity comparables are located from 0.3 to 1.1 miles from the subject property. The parcels range in size from 5,110 to 19,668 square feet of land and are improved with 1-story homes of frame or brick exterior construction ranging in size from 1,215 to 1,582 square feet of living area. The dwellings are from 50 to 61 years old. Six of the homes each have a basement and six of the homes each have central air conditioning. Four of the homes each have a fireplace. The comparables each have a garage ranging in size from 289 to 530 square feet of building area. The comparables have land assessments of \$8,425 or \$10,110 or from \$0.43 to \$1.65 per square foot of land area, and improvement assessments ranging from \$48,565 to \$52,837 or from \$30.70 to \$42.45 per square foot of living area.

The four comparable sales are located from nearby to 1.1 miles from the subject property and one comparable is located within the same assessment neighborhood code as the subject property. The parcels range in size from 8,276 to 13,068 square feet of land area and are improved with 1-story homes of frame or brick and frame exterior construction ranging in size from 1,175 to 1,471 square feet of living area. The dwellings are from 42 to 75 years old. The homes each have central air conditioning and from a 1-car to a 2-car garage. Three of the homes each have a basement and one of the homes has a fireplace. The comparables sold from April 2017 to April 2019 for prices ranging from \$153,000 to \$183,000 or from \$115.50 to \$155.74 per square foot of living area, including land.

Based upon this evidence, the appellants requested the subject property's land assessment be reduced to \$6,740 or \$0.80 per square foot of land area and the subject property's improvement assessment be reduced to \$51,482 or \$34.95 per square foot of living area for a total assessment of \$58,222, which would reflect a market value of \$174,683 or \$118.59 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 \$75,040. The subject property has a land assessment of \$6,807 or \$0.81 per square foot of land area and an improvement assessment of \$68,233 or \$46.32 per square foot of living area. The subject's assessment reflects a market value of \$225,143 or \$152.85 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 eight comparables set forth on two grids: one grid (Exhibit A) of four equity comparables (numbered #1 through #4) and one grid (Exhibit B) of four comparable sales (renumbered #5 through #8).

The board of review also submitted a brief asserting deficiencies in the appellants' comparables such as incorrect assessment data, location outside of the subject's neighborhood, and dated sales. The board of review, while summarily asserting errors in assessment data presented by the appellants, did not provide any data and/or documentation to establish corrections to that data. The board of review further asserted that the comparables presented by the board of review are more similar to the subject in style, age, and location.

The four equity comparables are located within the same assessment neighborhood code as the subject property. The parcels are improved with 1-story homes ranging in size from 1,448 to 1,474 square feet of living area.² The dwellings were built in 1978 or 1979. The homes each have a basement, two of which are walkout-style basements and one of which has exterior entry. Three of the dwellings each have one fireplace. The comparables each have a 461 or 477 square foot garage. The board of review reported the comparables have land assessments ranging from \$6,985 to \$10,479 square feet of land area and improvement assessments ranging from \$67,770 to \$71,491 or from \$46.80 to \$49.33 per square foot of living area.³

The four sales comparables are located within Huntley like the subject property. The parcels are improved with 1-story or part 1-story and part 1.5-story homes ranging in size from 1,334 to 1,580 square feet of living area. The dwellings were built from 1930 to 1997. The homes each have a basement, one of which is an English-style basement, and a garage ranging in size from 629 to 1,227 square feet of building area. One of the comparables has a fireplace and one comparable has a greenhouse. The comparables sold from April to December 2019 for prices ranging from \$215,000 to \$240,000 or from \$139.18 to \$173.09 per square foot of living area, including land. The board of review noted that comparable #6, the highest overall sale price, was a sale between related parties.

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

In written rebuttal, the appellants stated that the subject property's neighborhood has only 26 homes and that the assessments of a majority of homes in that neighborhood increased in 2018; consequently, the appellants presented equity comparables outside of their neighborhood which the appellants believe are more representative of market values in the area. The appellants further asserted that "[t]here weren't any sale comparables prior to Jan. 01, 2019 in the Huntley Cove neighborhood" and "only one sale in early 2019." The appellants argued that the grid analyses of the board of review's comparables show 2020 data rather than 2019 data. In support of such contention, the appellants submitted assessment information printouts for the board of review's comparables #1 through #4 showing the assessments for each property from 2018 to 2020 and a list of Grafton Township's 2019 Assessment Comparables. The Board finds this data establishes that the appellants are correct; the board of review utilized the 2020 equalized assessments for equity comparables #1 through #4. Based on the property printouts, the correct 2019 assessments for board of review comparables #1 through #4 present land assessments ranging from \$6,807 to \$10,211 and improvement assessments ranging from \$66,040 to \$69,613 or from \$45.61 to \$48.08 per square foot of living area.

Conclusion of Law

The appellants contend both assessment inequity and overvaluation 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).

² The board of review presented limited information regarding the features of its comparables. The board of review's grid analyses do not contain information regarding lot size, dwelling exterior construction, foundation type, or central air conditioning.

³ The board of review did not provide the land assessments of the equity comparables on a per square foot basis in its grid analyses, nor did the board of review provide the lot sizes from which the per square foot basis could be calculated.

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 is not warranted.

As an initial matter, the Board finds the record evidence established that the board of review equity comparables erroneously were presented with tax year 2020 assessments, instead of the 2019 equalized assessment data relevant to this appeal. As such, the Property Tax Appeal Board will analyze the corrected equity data provided by the appellants in rebuttal for board of review comparables #1 through #4.

The record contains a total of twelve equity comparables for the Board's consideration. With respect to the land assessment, the Board gives less weight to the board of review's equity comparables because the board of review has not presented any evidence of the lot sizes of such properties. The Board gives less weight to the appellants' comparables #1, #3, #4, #5, and #6, which have significantly larger or smaller lots than the subject property.

The Board finds the best evidence of land assessment equity to be the appellants' comparables #2, #7, and #8, which are most similar in lot size although none are located within the subject's neighborhood. These comparables have land assessments of \$8,425 and \$10,110 or from \$0.75 to \$0.93 per square foot of land area. The subject property's land assessment of \$6,807 or \$0.81 per square foot of land area falls below the range established by the best comparables in terms of total land assessment and within the range on a per square foot basis, which is logical given the subject's smaller lot size when compared to the best comparables. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject property's land was inequitably assessed and a reduction in the subject property's land assessment is not justified.

With respect to the improvement assessment, the Board gives less weight to the appellants' comparables, which are not located in the same neighborhood as the subject and each have substantially older homes than the subject dwelling.

The Board finds the best evidence of improvement assessment equity to be the board of review's comparables, which are similar to the subject in dwelling size, age, location, and some features. These comparables have improvement assessments of \$66,040 and \$69,666 or \$45.61 and \$48.08 per square foot of living area, respectively. The subject's improvement assessment of \$68,233 or \$46.32 per square foot of living area falls within the range established by the best comparable in this record. Based on this record, and after considering appropriate adjustments to the best 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 improvement assessment is not justified.

The appellants also contend 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 a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #9 and #11 due to their sale dates being more remote in time to the January 1, 2019 assessment date. The Board gives less weight to the appellants' comparable #12, due to its lack of a basement which the subject features. The Board gives less weight to the board of review's comparable #6, due to its English-style basement which the subject does not feature, and the board of review's comparable #7, due to its part 1-story and part 1.5-story design compared to the subject's 1-story design in addition to the fact this property also features a greenhouse which is not an amenity of the subject.

The Board finds the best evidence of market value to be the appellants' comparable #10 and the board of review's comparables #5 and #8, which are most similar to the subject in dwelling size and some features. These most similar comparables sold from April 2019 to December 2019 for prices ranging from \$153,000 to \$230,900 or from \$120.95 to \$173.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$225,143 or \$152.85 per square foot of living area, including land, which is within the range established by the best comparable sales 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 on ground of overvaluation.

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

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