



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

APPELLANT: Randi Wille
DOCKET NO.: 19-02750.001-R-1
PARCEL NO.: 18-25-201-009

The parties of record before the Property Tax Appeal Board are Randi Wille, the appellant, by attorney Heather B. Kroencke, of Zanck, Coen, Wright & Saladin, P.C. in Crystal Lake, 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: \$ 18,720
IMPR.: \$117,933
TOTAL: \$136,653

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 single-family dwelling of brick and frame exterior construction with 3,414 square feet of living area. The dwelling was constructed in 2003. Features of the home include a partial basement, central air conditioning, a fireplace and a three-car garage containing 676 square feet of building area. The property has a 20,996 square foot site and is located in Lake in the Hills, Grafton Township, McHenry County.

The appellant appeared at hearing by attorney Tyler Wilke, of Zanck, Coen, Wright & Saladin, P.C., contending overvaluation as the basis of the appeal.¹ In support of this argument, the

¹ Counsel presented no witnesses in this proceeding and was not accepted as a potential witness in light of the Board's procedural rules. (An attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. . . . Except when essential to the ends of justice, an attorney shall avoid testifying before the Board on behalf of a client. 86 Ill.Admin.Code Sec. 1910.70(f)).

appellant submitted information on three comparable sales located in the same assessment neighborhood code and on the same street as the subject property. At hearing, counsel for the appellant contended that the comparables were also of the same quality of building as the subject. No lot size information was provided within the appellant's Section V grid analysis. The comparables consist of two-story dwellings of brick and cedar exterior construction. The homes were built between 2002 and 2004 and range in size from 3,524 to 4,092 square feet of living area. Each dwelling has an unfinished basement, central air conditioning, a fireplace and either a 3-car or a 3.5-car garage. The comparables sold from March 2018 to March 2019 for prices ranging from \$374,750 to \$430,000 or from \$104.33 to \$120.60 per square foot of living area, including land. In further support of the appeal, the appellant provided copies of the Multiple Listing Service (MLS) sheets for each of the comparables.

Based on this evidence, the appellant requested a reduced total assessment of \$120,000 which would reflect a market value of approximately \$360,036 or \$105.46 per square foot of living area, including land, when using 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 \$136,653. The subject's assessment reflects a market value of \$410,000 or \$120.09 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.

At hearing, the board of review was represented by member Michael Griebenick.

In support of its contention of the correct assessment, the board of review submitted information gathered by the Grafton Township Assessor on four comparable sales, where board of review comparable #1 is the same property as the appellant's comparable sale #1.² The comparables are located in the same neighborhood code assigned to the subject. The parcels range in size from 18,500 to 27,502 square feet of land area and are improved with two-story dwellings of brick and frame exterior construction. The homes were built from 1999 to 2003 and range in size from 3,106 to 3,524 square feet of living area. Each comparable has a basement, a fireplace and a garage ranging in size from 791 to 823 square feet of building area. No data concerning air conditioning was provided in the board of review's grid analysis nor in the "adjustment grid analysis" filed with the evidence. As set forth in the grid analysis, the comparables sold from July 2018 to September 2019 for prices ranging from \$419,250 to \$534,000 or from \$118.97 to \$171.93 per square foot of living area, including land. However, the board of review conceded that the low end sales price, the same property as appellant's comparable #1, actually sold for \$425,000.

The board of review did not present any individual from the Grafton Township Assessor's Office to testify as to the methodology utilized in the adjustment grid analysis provided by the board of review. The adjusted grid analysis depicts adjusted sales prices for the four comparable properties ranging from \$439,070 to \$554,704, including land.

² In the course of the hearing, the board of review conceded that the common comparable sale sold in March 2019 for \$425,000 as was reported by the appellant as opposed to the board of review grid analysis depicting an erroneous sale price of \$419,250 for this property.

Finally, the board of review representative asserted that the subject property sold in April 2022 for \$600,000, a date 3 years and 4 months after the valuation date at issue herein of January 1, 2019.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal at hearing, counsel for the appellant argued that board of review comparable #3 has a larger lot than the subject and board of review comparable #4 is a superior parcel that backs up to the golf course. Given those differences from the subject, counsel for the appellant argued that these two properties should not be considered when analyzing the comparable data.

Conclusion of Law

The appellant 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.

As an initial matter, the Board has given little consideration to the board of review's "adjusted" grid analysis as no testimony was provided as to the methodology utilized to adjust the sales prices of the comparable properties.

The parties submitted a total of six comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #4 which is reportedly situated on a golf course, a superior location as compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1, #2 and #3 which are each located in the subject's subdivision and present varying degrees of similarity to the subject property. These most similar comparables sold from March 2018 to March 2019 for prices ranging from \$374,750 to \$495,000 or from \$104.33 to \$143.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$410,000 or \$120.09 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 adjustments to the best comparables for differences when compared to the subject property, the Board finds a reduction in the subject's assessment is not justified on grounds 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

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: February 21, 2023



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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