



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

APPELLANT: Judith Ann Caleca
DOCKET NO.: 19-02760.001-R-1
PARCEL NO.: 09-33-353-006

The parties of record before the Property Tax Appeal Board are Judith Ann Caleca, 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 **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: \$14,807
IMPR.: \$45,154
TOTAL: \$59,961

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 one-story dwelling of vinyl siding and brick exterior construction with 1,492 square feet of living area. The dwelling was constructed in 2001. Features of the home include a crawl space foundation, central air conditioning and a 460 square foot garage. The property has a 12,000 square foot site and is located within Boone Creek Unit Two subdivision in McHenry, McHenry Township, McHenry County.

The appellant's appeal is based on overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal.¹ In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on May 8, 2017 for a price of \$179,000. The appellant identified the seller as Helen Gula Trust and indicated the

¹ The appellant marked "Assessment Equity" as the basis of the appeal. However, the Board finds the appellant also completed section IV - Recent Sale Data with respect to the purchase of the subject property and provided sales data for three of the four comparables submitted.

parties to the transaction were not related. The appellant also indicated the property was advertised for sale in the Multiple Listing Service (MLS) and had been on the market for approximately 25 days.² To document the transaction the appellant submitted a copy of the MLS sheet which depicts the subject was listed on April 12, 2017 for a price of \$175,000 with a contract date of April 16, 2017 and a sale date of May 8, 2017 for a price of \$179,000. The appellant also submitted a copy of the Final Closing Disclosure Statement dated May 8, 2017.

In further support of both arguments, the appellant provided web-based property record cards and a grid analysis of the subject and four comparable properties located within the same neighborhood code as the subject property and either Boone Creek Units One or Two subdivisions. Assessment data was provided for each of the comparables and sales data was provided for three of the comparables. The comparables have sites that range in size from 10,960 to 18,916 square feet of land area. The comparables are improved with three, one-story dwellings and one, two-story dwelling of vinyl siding or vinyl siding and brick exterior construction ranging in size from 1,470 to 1,548 square feet of living area. The dwellings were built in either 1999 or 2001. Two comparables have crawl space foundations and two comparables have partial basements. Each comparable has central air conditioning and a garage that ranges in size from 460 to 594 square feet of living area. The comparables have improvement assessments that range from \$41,446 to \$49,174 or from \$28.19 to \$32.96 per square foot of living area. Comparables #2, #3 and #4 sold from November 2017 to June 2019 for prices ranging from \$187,900 to \$227,500 or from \$125.94 to \$154.76 per square foot of living area, including land.

The appellant asserted that comparables #1 and #2 have fenced yards and new roofs,³ neither of which the subject has. The appellant also questioned why comparables #3 and #4 have such “incredibly low assessments,” as comparable #3 has a basement and comparable #4, although not a ranch, has a larger land area, larger dwelling size and was purchased for \$20,000 more than the subject in the same year, yet is assessed less than the subject.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$56,252. The requested total assessment would reflect a market value of approximately \$168,773 or \$113.12 per square foot of living area, land included, using the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$41,446 or \$27.78 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 \$63,981. The subject's assessment reflects a market value of \$191,962 or \$128.66 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 property has an improvement assessment of \$49,174 or \$32.96 per square foot of living area.

² The MLS listing sheet disclosed the subject had been listed for 5 days.

³ The web-based property record cards for appellant's comparables #1 and #2 disclosed that each property had a permit issued for a fence in February 2017 and May 1999, respectively. Additionally, a permit was issued for a roof in April 2015 for appellant's comparable #2, which was unrefuted by the board of review.

In response to the appeal, the board of review submitted a letter prepared by the McHenry Township Assessor. The assessor argued that the appellant's comparable #4 is a two-story home, not comparable to the subject and was given no weight. The assessor noted that the improvement value for appellant's comparable #3 is incorrect and the 2019 building improvement value was calculated as \$50,690 or \$34.48 per square foot of living area, which is higher than the subject. The assessor also asserted that this comparable is not given any weight since it has a partial basement.

In support of its contention of the correct assessment, the board of review through the township assessor submitted an equity grid reiterating the appellant's comparables #1 and #2. The assessor noted that of the 106 ranch homes in the neighborhood, seven have crawl space foundations. As part of the submission the assessor provided an equity grid with limited descriptive data on the seven comparables, which includes the subject property. The assessor only provided the dwelling size, story height and age of the comparables. The assessor asserted that the median price per square foot of these properties is \$32.96, which is the price per square foot of the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review did not provide any market value evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellant contends in part that 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant presented evidence that the subject property was purchased in May 2017 for a price of \$179,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 5 days. To document the transaction the appellant submitted a copy of the MLS sheet and a copy of the Final Closing Disclosure Statement. The Board finds the purchase price of \$179,000 is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Furthermore, the Board finds the December 2018 sale of appellant's comparable #2 for a price of \$187,900 or \$125.94 supports the conclusion that the subject's purchase price is reflective of market value, as this comparable is identical to the subject in dwelling size but has been updated with a newer roof, unlike the subject. Less weight was given to appellant's comparables #3 and #4 due to their dissimilar foundations and/or two-story design. Based on this record, the Board finds a reduction in the subject assessment based on overvaluation is warranted.

Alternatively, the taxpayer contends assessment inequity as a basis of the appeal concerning the improvement assessment. 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). After an analysis of the assessment data, the Board finds after having adjusted the subject's improvement assessment based on its market value, no further reduction based on assessment inequity is warranted on this record.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Judith Ann Caleca
6010 Jordan Court
McHenry, IL 60050

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098