



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

APPELLANT: Robin Ramberg
DOCKET NO.: 19-03092.001-R-1
PARCEL NO.: 14-01-306-010

The parties of record before the Property Tax Appeal Board are Robin Ramberg, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$22,764
IMPR.: \$40,096
TOTAL: \$62,860

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 ranch style dwelling of frame and brick exterior construction with 1,148 square feet of living area. The dwelling was constructed in 1971. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 552 square foot 2-car garage. Other amenities of the subject include two enclosed porches with 288 and 325 square feet of building area, a 120 square foot shed, a 140 square foot greenhouse, a concrete patio, a wood deck and two boat docks/decks. The channel front property has an 8,276 square foot site and is located in McHenry, Nunda Township, McHenry County.¹

¹ Property characteristics for the subject were reported in the subject's property record card, aerial image of the subject and photographs of the subject property submitted by the board of review. The Board notes that the subject site size is associated with the parcel under appeal and that the aerial image of the subject property depicts the subject's improvements to encompass two parcels. Neither party address the question of market value when the subject consists of two parcels of land, but only one parcel has been appealed.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same assessment neighborhood as the subject property. The comparables have sites that range in size from 9,148 to 13,939 square feet of land area and are improved with one-story dwellings of vinyl, frame or brick and frame exterior construction that range in size from 1,070 to 1,193 square feet of living area.² The dwellings were built from 1957 to 1984. Each comparable has a crawl space foundation, central air conditioning and a 1-car or a 2-car garage ranging in size from 242 to 440 square feet of building area. The properties sold from March to May 2019 for prices ranging from \$153,500 to \$159,999 or from \$130.76 to \$143.46 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$52,688 which reflects a market value of \$158,080 or \$137.70 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,860. The subject's assessment reflects a market value of \$188,599 or \$164.28 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 five comparable sales where comparables #1, #2 and #3 are the same as appellant's three comparable properties which were previously described. The board of review comparables #4 and #5 are located within 0.09 of a mile from the subject property. The comparables have sites with 8,712 and 9,148 square feet of land area and are improved with a one-story or raised ranch dwellings of vinyl and other or brick and vinyl exterior construction with either 1,152 or 1,182 square feet of living area. The homes were built in 1960 and 1970. Both comparables have a crawl space foundation, central air conditioning, a 2-car garage with 440 or 782 square feet of building area and an enclosed porch. Comparable #5 has two fireplaces and a lower level with finished area. Comparables #1 through #3 are described as having interior lot locations while comparables #4 and #5 are described as having channel front lot locations. Comparables #4 and #5 sold in June and May 2019 for prices of \$213,000 and \$307,500 or for \$184.90 and \$260.15 per square foot of living area, land included, respectively.

The board of review submitted property record cards for the subject and both parties' comparables, an aerial image of the subject and two aerial maps depicting the proximity of the subject to both parties' comparables. The board of review asserted the subject is located on a channel to the Fox River and argued that interior lot locations would require upward adjustments when compared to channel front lots in the same subdivision. The subject's property record card included a sketch of the subject improvements which included dimensions of two enclosed porches, greenhouse, patio, deck and shed. The aerial image and photographs of the subject property documented two boat docks/decks located on the subject's site. Based on this evidence, the board of review requested the subject's assessment be confirmed.

² The design of the appellant's comparables was corrected using data reported in the property record cards of the properties which were submitted by the board of review.

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.

The record contains five comparable sales for the Board's consideration as three of the comparables were submitted by both parties. The Board gives less weight to the appellant's comparable #1 and board of review comparable #5 which are less similar to the subject in age, design and/or have a finished lower level, a feature lacking in the subject dwelling.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in design and dwelling size, but have varying degrees of similarity to the subject in age, channel access and some features. These comparables sold from March to June 2019 for prices ranging from \$156,000 to \$213,000 or from \$130.76 to \$184.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$188,599 or \$164.28 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 from the subject, such as lot location and exterior amenities, 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: January 18, 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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