



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

APPELLANT: Marcus King
DOCKET NO.: 19-03270.001-R-1
PARCEL NO.: 18-01-176-005

The parties of record before the Property Tax Appeal Board are Marcus King, 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: \$76,583
IMPR.: \$60,663
TOTAL: \$137,246

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 brick and frame exterior construction with 2,124 square feet of living area. The dwelling was constructed in 1955. Features of the home include a concrete slab foundation, central air conditioning, a fireplace and a 1,145 square foot of garage. The property has an approximately 9,632 square foot site with 57 feet of frontage on Crystal Lake. The property is located in Crystal Lake, Grafton Township, McHenry County.

The appellant's appeal is based on both overvaluation and unequal treatment in the assessment process concerning both the land and improvement assessments. In support of these claims, the appellant submitted two grid analyses with supporting property printouts and a brief. In the brief, the appellant contends that the subject property is located on "the worst part" of Crystal Lake which is "very mucky and shallow" resulting in a much lower sale price than the Southshore Drive area. He further asserted that both Southshore and Northshore properties sell for two to three times the price of properties in the subject's immediate area.

In support of the overvaluation argument, the appellant only marked "recent sale" as a basis of the appeal and completed Section IV – Recent Sale Data of the Residential Appeal petition.¹ The appellant reported the subject property was purchased on March 17, 2011 from the previous owner after the property had been advertised on the open market. The property was offered for sale through the Multiple Listing Service (MLS) for a period of three months and was purchased for \$267,000 or \$125.71 per square foot of living area, including land. Based on this market value evidence, as part of the appeal petition the appellant requested a reduced total assessment of \$58,916 which would reflect a market value of \$176,766 or \$83.22 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

In support of the land and improvement inequity arguments, the appellant submitted comparables #1 through #4 with both land and improvement assessment data along with comparables #5 through #7 denoted as "land only" comparables. As to the land, comparables #1 through #8 are each located within the same assessment neighborhood code as the subject situated on Crystal Lake and within a mile from the subject. The eight parcels have land assessments ranging from \$75,583 to \$76,583, where only comparable #1 has the low-end land assessment; the remaining land assessments are identical to that of the subject of \$76,583, regardless of lot size (comparables #1 through #4) and/or lake frontage (comparables #5 through #8). Based on this evidence concerning the land assessment, the appellant requested a reduced land assessment of \$25,272.

Improved comparables #1 through #4 presented by the appellant consist of either one-story or two-story dwellings of brick, frame or brick and frame exterior construction. The dwellings were built between 1940 and 1970 as depicted in underlying printout and range in dwelling size from 1,533 to 2,021 square feet of living area. Features of the comparables include central air conditioning and either a one-car or a two-car garage. Comparable #1 also has a fireplace. The comparables have improvement assessments ranging from \$11,856 to \$39,573 or from \$7.73 to \$19.58 per square foot of living area. Based on this evidence as part of the appeal petition, the appellant requested a reduction in the subject's improvement assessment to \$33,644 or \$15.84 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$137,246 was disclosed. The subject's assessment reflects an estimated market value of \$411,779 or \$193.87 per square foot of living area, land included, using the 2019 three-year median level of assessments for McHenry County of 33.33% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$76,583 and the subject has an improvement assessment of \$60,663 or \$28.56 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum from the Grafton Township Assessor criticizing the appellant's evidence and outlining the board of review's evidence. The township assessor argued that the 2011 purchase price of the subject property "does not qualify as fair cash value for the 2019 assessment year" given that it is dated,

¹ The appellant's two grid analyses present sales that occurred from 1975 to 2018, although only improved comparable #3 has a February 2016 sale price of \$281,000 and vacant land comparables #6 and #8 have 2017 and 2018 sales prices of \$725,000 and \$230,000. The appellant's appeal is not, however, based upon comparable sales.

and the original sale was a short sale. The board of review also submitted a copy of MLS listing of the subject property related to its sale in 2011 depicting that the property was offered for sale for \$399,000 before selling for \$267,000. The property was further noted as a short sale which was sold in as-is condition. Furthermore, the appellant has since made further improvements to the property since its purchase as shown in a building permit. A copy of a building permit issued in 2014 depicts plans to reroof the property, replace windows and siding.

In support of its contention of the correct assessment in terms of assessment equity, the board of review through the township assessor's office submitted information on three equity comparables located in the same assessment neighborhood code as the subject. No land size data was reported for these comparables; the only lot information provided are front footage figures of 50 and 63 feet, whereas the subject has 57 front feet.² The comparables consist of one-story dwellings of frame exterior construction which were built from 1940 to 1982. The dwellings range in size from 2,311 to 2,471 square feet of living area. Each dwelling has one or two fireplaces and a garage ranging in size from 360 to 979 square feet of building area. Each parcel has a land assessment ranging from \$76,583 to \$78,589 and the comparables have improvement assessments ranging from \$63,480 to \$113,976 or from \$27.47 to \$47.99 per square foot of living area. Based on the foregoing argument and evidence, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The appellant in part 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 [emphasis added]. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof as the appellant solely relied upon a 2011 sale of the subject property to establish market value as of January 1, 2019. Given this evidence, the board find that a reduction in the subject's assessment is not warranted on grounds of overvaluation.

The only market value evidence presented by the appellant was the March 2011 purchase price of the subject property for \$267,000. This sale price was nearly eight years old as of the assessment date at issue in this appeal of January 1, 2019, and thus is found by the Board not to be a "recent" sale for purposes of supporting a market value finding in this appeal. In addition, the board of review established that the subject property was in poor condition at the time of purchase and has since be renovated/upgraded based on a building permit which was not refuted by the appellant with any rebuttal filing. Therefore, based on the appellant's overvaluation argument relying upon a dated sale of the subject property, the Board finds that the appellant has failed to establish overvaluation by a preponderance of the evidence on this record.

² Inexplicably, comparables #1 and #3, each with 50 front foot records have differing land assessments of \$76,583 and \$78,589, the latter of which is identical in land assessment to comparable #2 with 63 front feet. Based on an overview of the land assessment/front foot measurements, the Board finds there is no rational basis for a consistent land assessment on Crystal Lake given this data.

The taxpayer also contends in part assessment inequity as a basis of the appeal concerning both the land and improvement assessments. 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 concerning either the land or improvement assessments of the subject property.

As to the land argument, the appellant provided eight comparable properties and the board of review provided three comparable properties. All comparables are lakefront parcels located on Crystal Lake. The appellant reported total land assessments of either \$75,583 or \$76,583, the latter of which is identical to the subject's land assessment and is the same for appellant's comparables #2 through #8. Meanwhile, the board of review's comparable #1 has a land assessment identical to the subject and board of review comparables #2 and #3 have higher land assessments of \$78,589. Therefore, the Board finds of the eleven comparable lakefront parcels in this record, eight properties present identical land assessments to the subject parcel of \$76,583 and thus, the Board finds that the appellant has failed to establish lack of assessment equity in the subject's land assessment by clear and convincing evidence.³

As to the improvement argument, the parties provided a total of seven comparable properties. The Board has given reduced weight to appellant's comparable #3 as this dwelling is significantly smaller than the subject dwelling and also has an improvement assessment that appears to be an outlier in comparison to the assessments of all properties in the record. The Board has given reduced weight to board of review comparable #3 as this improvement assessment is also an outlier on the high-end.

The Board finds the best evidence of assessment equity concerning the improvement to be appellant's comparables #1, #2 and #4 along with the board of review comparables #1 and #2 which are each located in the same assessment neighborhood code as the subject and present varying degrees of similarity to the subject. These comparables have improvement assessments that range from \$27,465 to \$75,499 or from \$15.78 to \$30.55 per square foot of living area. The subject's improvement assessment of \$60,663 or \$28.56 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

³ This finding on this record, however, does not explain how the assessing officials can present varying front foot figures for the parcels with inconsistent land assessments.

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:

May 17, 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

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

APPELLANT

Marcus King
2603 Bridlewood Lane
Crystal Lake, IL 60014

COUNTY

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