



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

APPELLANT: Denise Martin  
DOCKET NO.: 19-03352.001-R-1  
PARCEL NO.: 20-18-427-001

The parties of record before the Property Tax Appeal Board are Denise Martin, the appellant, by attorney Joseph Menges of Menges Attorney at Law, P.C. in Wauconda, 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:** \$46,863  
**IMPR.:** \$45,178  
**TOTAL:** \$92,041

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 split-level single-family dwelling of brick exterior construction with 1,250 square feet of living area. The dwelling was constructed in 1961. Features of the home include a basement with 540 square feet of finished area, central air conditioning, one fireplace, and an attached garage with 900 square feet of building area. The property has a 13,593 square foot site and is located in Fox River Grove, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with a 1.5-story dwelling and two 2-story dwellings of frame construction ranging in size from 1,006 to 3,480 square feet of living area. Comparable #1 was built in 1998 and comparables #2 and #3 were built in 1912. Comparable #3 has an unfinished basement. Comparables #1 and #3 have central air

conditioning, one fireplace and a garage with either 374 or 821 square of building area. The comparables are located within .25 miles of the subject property with sites ranging in size from 3,480 to 15,146 square feet of land area. The sales occurred from July 2017 to July 2019 for prices ranging from \$160,000 to \$380,000 or from \$159.04 to \$191.28 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$74,066.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,041. The subject's assessment reflects a market value of \$276,150 or \$220.92 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 three comparable sales improved with a split-level, one-story or two-story dwelling ranging in size from 1,303 to 1,447 square feet of living area. The homes were built in 1960 or 2001. Each property has a basement with two having finished area, two comparables have central air conditioning, each property has one or two fireplaces and each property has either an attached or detached garage ranging in size from 502 to 600 square feet of building area. Comparable #1 also has an additional garage with 528 square feet of building area and a boat house with 315 square feet of building area. The comparables have sites ranging in size from 10,129 to 44,881 square feet of land area and are located from .56 to 2.63 miles from the subject property. The subject and the comparables are described as having river front lots. The comparables sold from April 2019 to August 2019 for prices ranging from \$314,000 to \$412,500 or from \$217.00 to \$316.58 per square foot of living area, including land. The board of review contends the comparables presented by both parties support the subject's assessment.

### **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.

Of the six comparables submitted by the parties, the Board gives less weight to the appellant's comparables due to differences from the subject dwelling in size and/or age. Additionally, appellant's comparable #1 did not sell as proximate in time to the assessment date as did the comparables presented by the board of review. The Board finds the best evidence of market value to the comparables submitted by the board of review as these properties are most similar to the subject dwelling in size and age even though two differ from the subject in style. These comparables sold for prices ranging from \$314,000 to \$412,500 or from \$217.00 to \$316.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$276,150 or \$220.92 per square foot of living area, including land, which is below the overall price range but is within the range on a price per square foot basis as established by the best comparable sales in this record. Based on this evidence 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.

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Chairman



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Member



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Member



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Member

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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: November 16, 2021



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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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