



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

APPELLANT: William Dallas  
DOCKET NO.: 19-03571.001-R-1  
PARCEL NO.: 14-24-377-001

The parties of record before the Property Tax Appeal Board are William Dallas, 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:** \$26,979  
**IMPR.:** \$106,495  
**TOTAL:** \$133,474

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 frame and brick exterior construction with 4,010 square feet of living area. The dwelling was constructed in 1999. Features of the home include a partial English-style basement, central air conditioning, a fireplace, a three-car garage and a 1,699 square foot inground swimming pool. The property has a 1-acre site and is located in Prairie Grove, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on three comparable sales along with printouts of the listings of the properties. The comparable properties are located from .3 to 1.3-miles from the subject property. The comparable parcels have either 1.13 or 2.2-acres of land area and are each improved with a two-story dwelling of brick and frame exterior construction. The homes range in age from 25 to 27 years old and range in size from 4,400 to 5,476 square feet of living area. Each dwelling has a basement, central air conditioning, two fireplaces and either

a three-car or a four-car garage. The comparables sold from September 2017 to March 2020 for prices ranging from \$400,000 to \$495,000 or from \$90.20 to \$90.91 per square foot of living area, including land. The listing describes comparable #1 as backing to a golf course and featuring a partially finished walkout-style basement. Comparable #2 has finished area in the English-style basement. Comparable #3 reportedly has finished basement area, including a full kitchen, a full house attic and a three-season patio.

Based on this evidence, the appellant requested a total assessment of \$120,902, which would reflect a market value of \$362,742 or \$90.46 per square foot of living area, including land, at 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 \$133,474. The subject's assessment reflects a market value of \$400,462 or \$99.87 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 response to the appellant's evidence, the board of review through the township assessor argued that the appellant's comparables are "out of range for the sale date."

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three comparable sales identified as comparables #4, #5 and #6 and which are described as being "within the required time frame." The analysis also reiterates the appellant's comparables with additional details of the style of basement and differing dwelling size data for appellant's comparables #1 and #2. The comparables are located from .28 to .90 of a mile from the subject and consist of 1.01 to 2.05 acre parcels that have been improved with two-story dwellings of stucco or frame and brick exterior construction. The homes were built from 1998 to 2004 and range in size from 3,708 to 4,596 square feet of living area. Each dwelling has a basement with finished area and two of which are English style. Features include central air conditioning, two to four fireplaces and either a three-car or a four-car garage. Comparable #6 also has an inground swimming pool of 1,639 square feet. The comparables presented by the board of review sold from August 2018 to April 2019 for prices ranging from \$429,000 to \$590,000 or from \$103.52 to \$136.33 per square foot of living area, including land. Based on the foregoing evidence and argument, the board of review requested confirmation of 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.

As an initial matter, the Board has given greater weight to the dwelling size data of the appellant's comparables as presented by the board of review as this data was supported by the

applicable property record cards. The appellant's evidentiary submission had copies of listing sheets attached which include various disclaimers and should be independently verified. Given those dwelling size adjustments, the Board finds the appellant's three comparables sold from September 2017 to March 2020 for prices ranging from \$400,000 to \$495,000 or from \$90.39 to \$135.37 per square foot of living area, including land.

Additionally, the Board finds the board of review's argument concerning sales that occurred after January 1, 2019, the assessment year at issue, is not meritorious given the appellant's overvaluation appeal before the Property Tax Appeal Board. The question on appeal is the best market value evidence available regarding the subject's estimated market value, not the three-year sales ratio study performed by assessing officials as part of the mass appraisal system to arrive at an assessment.

For this appeal, the parties submitted a total of six comparable sales to support their respective positions. The Board has given reduced weight to appellant's comparable #3 which is a substantially larger home than the subject dwelling.

The Board finds the best evidence of market value in the record to be appellant's comparable sales #1 and #2 along with board of review comparable sales #4, #5 and #6. The comparables are relatively similar to the subject in location, design, age, size and several features, although the subject has an unfinished basement whereas each of these five best comparables have finished basement areas that would necessitate downward adjustments to make them more equivalent to the subject. In addition, only the subject and board of review comparable #6 have inground swimming pool amenities and would necessitate upward adjustments to the other comparable properties for their lack of a pool. The Board finds these five most similar comparables sold from September 2017 to March 2020 for prices ranging from \$400,000 to \$590,000 or from \$99.98 to \$136.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$400,462 or \$99.87 per square foot of living area, including land, which is just within the range on an overall market value basis and below the range established by the best comparable sales in this record on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the best comparable sales when compared to the subject dwelling, 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

AGENCY

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