



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

APPELLANT: John Vogt
DOCKET NO.: 19-03646.001-R-1
PARCEL NO.: 19-06-378-004

The parties of record before the Property Tax Appeal Board are John Vogt, the appellant, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; 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: \$31,820
IMPR.: \$49,505
TOTAL: \$81,325

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 1-story dwelling of brick exterior construction with 2,104 square feet of living area. The dwelling was constructed in 1925 and is approximately 95 years old. Features of the home include a partial unfinished basement and partial crawl space foundation, central air conditioning, a fireplace, and a detached garage containing 440 square feet of building area. The property has a 16,943-square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted an appraisal report with an estimated market value of \$220,000 as of January 1, 2019. The appraisal was prepared by Jerzy Siudyla, a Certified Residential Real Estate Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was to determine the estimated cash value of the property for a real estate tax appeal.

In estimating the market value, the appraiser developed the sales comparison approach to value using four comparable sales located from .31 of a mile to 1.21 miles from the subject property. The comparables are described as a ranch, a split-level, a Cape Cod, and a bungalow of brick or vinyl siding exterior construction. The comparables range in size from 1,408 to 2,087 square feet of living area and range in age from 47 to 94 years old. The comparables each have a basement, two of which are partially finished. Three comparables have central air conditioning, and each comparable has a 2-car garage. The properties have sites ranging in size from 8,276 to 17,424 square feet of land area. They sold from February to October 2018 for prices ranging from \$190,000 to \$257,000 or from \$107.81 to \$142.30 per square foot of living area, including land. After applying adjustments to the comparables for differences in age, room count, dwelling size, finished basement area, and patio/deck features when compared to the subject, the appraiser arrived at adjusted prices ranging from \$203,000 to \$225,000 and an opinion of market value for the subject of \$220,000 as of January 1, 2019. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,325. The subject's assessment reflects a market value of \$243,999 or \$115.97 per square foot of living area, land included when applying the 2019 three-year average median level of assessment for McHenry County of 33.33% as determined by the Illinois Department of Revenue. In the Board of Review Notes on Appeal, the board of review argued that the appraiser used only one comparable from the subject's neighborhood; the appraiser did not describe the "deferred maintenance" noted in the report other than photos which are undiscernible; and that the board of review comparables are more similar to the subject.

In support of its contention of the correct assessment of the subject property, the board of review submitted a grid analysis on three comparable sales located within the same subdivision and within .40 of a mile from the subject property. The comparables are improved with 1-story dwellings that range in size from 1,734 to 2,363 square feet of living area. The dwellings were constructed from 1950 to 1955. One comparable has an unfinished basement and two comparables each have a crawl space foundation. Each comparable has central air conditioning, a fireplace, and a garage ranging in size from 398 to 500 square feet of building area. The comparables have sites ranging in size from 13,092 to 23,265 square feet of land area. The comparables sold from June 2018 to May 2019 for prices ranging from \$265,000 to \$390,000 or from \$151.68 to \$165.04 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel critiqued the board of review comparables by pointing out various dissimilarities from the subject as depicted on their respective Multiple Listing Service (MLS) data sheets associated with each comparable sale.

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 Board finds the appellant submitted an appraisal while the board of review provided three gridded comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board gave less weight to the conclusion of value contained in the appellant's appraisal report because the appraiser utilized sales that are located outside of the subject's neighborhood and more than a mile from the subject. The appraiser cited lack of comparable sales in closer proximity to the subject, but similar comparables were available within the subject's subdivision, as evidenced by the board of review's comparables. Additionally, the appraiser applied inconsistent adjustments to comparables #2 and #3 for bathroom differences. Lastly, the appraiser used comparables that were of different design/style when compared to the subject and made no adjustments for the design difference. Having examined the appraisal report and all sales data in the record, the Board finds that the appraiser's final conclusion of value is not a credible or reliable indicator of the subject's estimated market value as of January 1, 2019. The Board will, however, examine all seven sales in the record presented by the parties.

The Board gave less weight to the appraisal comparables #1 and #2 based on their significantly smaller dwelling size, and dissimilar split-level design, respectively, when compared to the subject. The Board also gave reduced weight to appraisal comparables #3 and #4 due to their locations being 1 mile or more distant from the subject and outside the subject's neighborhood.

The Board finds the best evidence of market value in the record to be the three board of review comparables which are similar to the subject in design, dwelling size, and most features. However, these comparables are newer in age when compared to the subject and two comparables only have a crawl space foundation, compared to the subject which has a basement and a crawl space, suggesting that adjustments are needed to these comparables to make them more equivalent to the subject. These three best comparables in the record sold from June 2018 to May 2019 for prices ranging from \$265,000 to \$390,000 or from \$151.68 to \$165.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$243,999 or \$115.97 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record both in terms of overall value basis as well as per square foot basis which appears to be logical given the subject's significantly older date of construction.

As to the appellant's argument in rebuttal, the Board has analyzed and considered appropriate adjustments to the comparables for relevant structural, size, and/or age differences when compared to the subject. Moreover, the Board finds that the MLS data sheets provided by the appellant's counsel contain various highlighted cosmetic features which may differ from the subject, but for which there is no evidence in the record as having any impact on the subject's market value. After considering adjustments to the comparables for differences from the subject, the Board finds that based on the evidence in this record, the subject's estimated market value as reflected by its assessment is supported and, therefore, a reduction in the subject's assessment is not warranted.

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

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

APPELLANT

John Vogt, by attorney:
Laura Godek
Laura Moore Godek, PC
913 North Curran Road
McHenry, IL 60050

COUNTY

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