



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

APPELLANT: Scott Longstreet  
DOCKET NO.: 19-09485.001-R-1  
PARCEL NO.: 09-18-126-028

The parties of record before the Property Tax Appeal Board are Scott Longstreet, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:** \$23,116  
**IMPR.:** \$71,689  
**TOTAL:** \$94,805

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 frame exterior construction with 1,761 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full basement with finished area,<sup>1</sup> central air conditioning, a fireplace, a 495 square foot garage, and a boat dock. The property has an 8,280 square foot lakefront site and is located in Wonder Lake, McHenry Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 27, 2017 for a price of \$225,000. The appellant completed Section IV – Recent Sale Data of the appeal petition indicating that the sellers were Daniel K. McGuire and Rachael Greenberg and the

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<sup>1</sup> The listing sheet presented by the appellant describes a partially finished basement with 660 square feet of finished area.

parties were not related. The appellant disclosed that the subject property was listed for sale with a realtor and was advertised for sale with the Multiple Listing Service for more than 2 years. The appellant presented copies of a settlement statement, a Real Estate Transfer Declaration, a listing sheet, and a Warranty Deed for the subject. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,805. The subject's assessment reflects a market value of \$284,443 or \$161.52 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, which are numbered comparables #2 through #4 and are renumbered as comparables #1 through #3 for clarity. The comparables are located from 0.02 to 0.19 of a mile from the subject and are all lakefront sites ranging in size from 9,800 to 10,125 square feet of land area. The comparables are improved with 1-story or part 1-story and part 1.5-story homes ranging in size from 888 to 1,818 square feet of living area. The dwellings were built from 1940 to 1952. Two homes each have a walkout basement with finished area. Each home has central air conditioning and a 1-car garage. Two homes each have a fireplace. The comparables sold from September 2018 to May 2019 for prices ranging from \$299,999 to \$385,000 or from \$208.33 to \$337.84 per square foot of living area, including land.

The board of review submitted a letter from the township assessor contending that the 2017 sale of the subject is too remote in time from the January 1, 2019 assessment date and that the 2018 tax year assessment reflected the 2017 sale price.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant reiterated that the 2017 sale of the subject was an arms' length transaction, which was not disputed by the board of review. The appellant contended that the board of review's comparables were not similar to the subject in lot size, design, air conditioning amenity, and other features.

### **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 best evidence of market value in the record to be the three comparable sales submitted by the board of review. These comparables have varying degrees of similarity to the subject in dwelling size, design, foundation type, and/or basement features, but are relatively similar to the subject in lot size, age, location, and some features. These comparables also sold

proximate in time to the assessment date at issue. The comparables sold from September 2018 to May 2019 for prices ranging from \$299,999 to \$385,000 or from \$208.33 to \$337.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$284,443 or \$161.52 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave less weight to the subject's 2017 sale due to the fact the sale did not occur as proximate in time to the January 1, 2019 assessment date at issue than the comparables presented by the board of review. Based on this record the Board finds the subject's assessment is reflective of market value and 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: July 19, 2022



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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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