



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

APPELLANT: Marianne Hitzel
DOCKET NO.: 20-05970.001-R-1
PARCEL NO.: 09-07-326-023

The parties of record before the Property Tax Appeal Board are Marianne Hitzel, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$32,457
IMPR.: \$32,780
TOTAL: \$65,237

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 2020 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 644 square feet of living area. The dwelling was constructed in 1942. Features of the home include a walk-out basement with finished area, central air conditioning and a fireplace. The waterfront property has an approximately 7,785 square foot site and is located in Wonder Lake, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. Two comparables have sites with 7,582 and 8,717 square feet of land area and are improved with a 1-story or a 1.5-story dwelling of frame exterior construction that range in size from 769 to 1,275 square feet of living area. The dwellings were built from 1935 to 1946. Three comparables have a basement, one of which is walk-out in style

with finished area. Each dwelling has central air conditioning, one comparable has a fireplace and two comparables have a garage with either 220 or 352 square feet of building area. The properties sold from June 2019 to August 2020 for prices ranging from \$114,459 to \$203,000 or from \$117.39 to \$187.50 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$46,662 which reflects a market value of \$140,000 or \$217.39 per square foot of living area, land included, when applying 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 \$65,237. The subject's assessment reflects a market value of \$195,555 or \$303.66 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for McHenry County of 33.36% as determined by the Illinois Department of Revenue.

The McHenry Township Assessor critiqued the appellant's comparable #1 as representing the fulfillment of a contract for deed and that the sale had not been advertised. Regarding appellant comparable #2, the assessor contended this property was purchased by an adjacent property owner and also had not been advertised for sale.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same assessment neighborhood code as the subject property. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #3 and #4, respectively. The comparables have sites that range in size from 7,582 to 9,128 square feet of land area and are improved with a 1-story or a 1.5-story dwelling of that range in size from 850 to 1,040 square feet of living area. The homes were built from 1935 to 1945. One comparable has a basement. Each dwelling has central air conditioning and a 1-car or a 3-car garage. Two comparables each have one fireplace. The properties sold from September 2019 to July 2020 for prices ranging from \$195,000 to \$247,000 or from \$187.50 to \$283.26 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains five comparable sales for the Board's consideration, as two properties are common to both parties. The Board gives less weight to the appellant's comparables #1 and #2. Based on comments from the township assessor, these two comparables do not appear to meet the requirements of an arm's length transaction which was not refuted by the appellant.

The Board finds the best evidence of market value to be appellant comparables #3 and #4 along with board of review comparables, including the common properties, which are similar to the

subject in location and age but present varying degrees of similarity in design, dwelling size and other features. These best comparables sold from September 2019 to July 2020 for prices ranging from \$195,000 to \$247,000 or from \$187.50 to \$283.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$195,555 or \$303.66 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall market value basis but above the range on a per square foot basis. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Given the subject's smaller dwelling size, relative to the best comparable properties, a higher per square foot value appears logical. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and 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:

April 18, 2023



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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COUNTY

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