



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

APPELLANT: William Frank  
DOCKET NO.: 20-05971.001-R-1  
PARCEL NO.: 18-01-308-015

The parties of record before the Property Tax Appeal Board are William Frank, 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:** \$5,938  
**IMPR.:** \$52,449  
**TOTAL:** \$58,387

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 split-level dwelling of frame exterior construction with 867 square feet of above grade living area. The dwelling was constructed in 1986. Features of the home include a lower level and a 448 square foot 2-car garage. The property is located in Crystal Lake, Grafton 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 one of which is located in the same subdivision as the subject property. The comparables are improved with a split-level or a tri-level dwelling of frame exterior construction that range in size from 1,020 to 1,116 square feet of above grade living area. The dwellings were built in 1977 or 1978. Each comparable is reported to have a basement and either a 1-car or a 2-car garage. Three comparables each have one fireplace. The properties sold from May 2019 to January 2020 for prices ranging from \$177,000

to \$219,000 or from \$158.60 to \$196.23 per square foot of above grade living area, land included.

The appellant also submitted a Multiple Listing Service (MLS) listing for comparable #3. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$53,328 which reflects a market value of \$160,000 or \$184.54 per square foot of above grade 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 \$58,387. The subject's assessment reflects a market value of \$175,021 or \$201.87 per square foot of above grade 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.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located in a different subdivision from the subject property. The comparables are improved with split-level dwellings of 1,020 and 1,084 square feet of above grade living area. The homes were built in 1978 and 1988. Each comparable has a lower level and a garage with either 269 or 487 square feet of building area. Comparable #2 has a fireplace and a screen porch. The properties sold in September 2019 and April 2020 for prices of \$216,000 and \$225,000 or for \$207.56 and \$211.76 per square foot of above grade 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 parties submitted six comparable sales for the Board's consideration. The Board finds that each of the comparables are generally similar to the subject in location, age, design, dwelling size and other features. These comparables sold from May 2019 to April 2020 for prices ranging from \$177,000 to \$225,000 or from \$158.60 to \$211.76 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$175,021 or \$201.87 per square foot of above grade living area, including land, which falls below the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. Which appears logical given accepted real estate theory which 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. Therefore, 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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