



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

APPELLANT: Jill Carlton  
DOCKET NO.: 20-05972.001-R-1  
PARCEL NO.: 05-31-179-007

The parties of record before the Property Tax Appeal Board are Jill Carlton, 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:** \$15,579  
**IMPR.:** \$94,786  
**TOTAL:** \$110,365

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 two-story dwelling of frame and brick exterior construction with 2,692 square feet of living area. The dwelling was constructed in 1994. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 823 square foot garage. The property has an approximately 40,768 square foot site and is located in Spring Grove, Burton 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 November 2, 2018 for a price of \$235,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS) for a period of 59 days. The appellant submitted copies of the subject's MLS sheet, a listing history and

settlement statement. The MLS disclosed the subject needed “flooring and painting throughout.” The listing history reported an initial list price of \$254,900 in August 2018 with a sale price of \$235,000 reflecting a 7.8% sale-to-list ratio. The settlement statement reported commissions were paid to real estate agents. Based on this evidence, the appellant requested the subject’s assessment be reduced 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 \$110,365 which reflects a market value of \$330,830 or \$122.89 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.

In support of its contention of the correct assessment the board of review submitted information on four comparables located in Spring Grove. The comparables have sites that range in size from 40,000 to 65,789 square feet of land area and are improved with two-story dwellings of frame, frame and brick or frame and aluminum exterior construction that range in size from 2,204 to 2,994 square feet of living area. The homes were built from 1993 to 2003. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning and one or two fireplaces. Three comparables have a garage ranging in size from 400 to 792 square feet of building area. The properties sold from June 2010 to August 2020 for prices ranging from \$233,000 to \$345,000 or from \$77.82 to \$153.81 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 a reduction in the subject’s assessment is not warranted.

The appellant submitted evidence documenting the purchase of the subject property and the board of review submitted four comparable sales for the Board’s consideration. The Board gives little weight to the appellant’s November 2018 sale, which is less proximate to the assessment date at issue than other properties in the record. The Board gives less weight to board of review comparable #1 which lacks a garage and board of review comparable #4 which sold in 2010, less proximate to the January 1, 2020 assessment date at issue.

The Board finds the best evidence of market value in the record to be board of review comparable sales #2 and #3 which are similar to the subject in location, design, dwelling size and some other features. However, these two best comparables present varying degrees of similarity to the subject in age, site size and finished basement when compared to the subject, suggesting adjustments are needed to make these properties more equivalent to the subject. The comparables sold for prices of \$320,000 and \$339,000 or for \$134.74 and \$153.81 per square foot of living area, including land, respectively. The subject’s assessment reflects a market value

of \$331,095 or \$122.99 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall market value basis and below the two best comparables on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and a reduction 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:

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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