



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

APPELLANT: Thomas Towne  
DOCKET NO.: 20-06736.001-R-1  
PARCEL NO.: 19-36-426-006

The parties of record before the Property Tax Appeal Board are Thomas Towne, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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:** \$44,526  
**IMPR.:** \$103,049  
**TOTAL:** \$147,575

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 2-story dwelling of frame exterior construction with 4,159 square feet of living area.<sup>1</sup> The dwelling was constructed in 1989 and is approximately 31 years old. Features of the home include a basement, central air conditioning, two fireplaces, a 3-car 836 square foot garage, and a 952 square foot 5 stall horse barn. The property has a 207,893 square foot, or 4.77 acre, site and is located in Barrington Hills, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$400,000

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review, which contains a sketch with measurements and was not refuted by the appellant in written rebuttal.

as of January 1, 2020. The appraisal was prepared by Steven L. Smith, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected four comparable located from 0.53 of a mile to 1.46 miles from the subject. The parcels range in size from 4.53 to 10.00 acres of land area and are improved with 2-story homes ranging in size from 2,145 to 5,220 square feet of living area. The dwellings range in age from 36 to 118 years old. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. Comparables #1, #2, and #3 each have a barn and comparable #3 also has an inground swimming pool. Three comparables sold from April 2019 to September 2020 for prices ranging from \$325,000 to \$430,000 or from \$98.29 to \$200.47 per square foot of living area, including land. One comparable is listed for sale for a price of \$499,000 or \$95.59 per square foot of living area, including land. The appraiser noted that comparable #1 is a bank REO sale. The appraiser stated it was necessary to select comparables less proximate to the subject in location due to a lack of sales of comparable properties closer to the subject.

The appraiser made adjustments to the comparables for financing concessions, being a listing, and for differences from the subject, such as site size, location, view, condition, room count, dwelling size, garage size, basement finish, fireplace count, barn amenity, location with a school district, and other improvements, to arrive at adjusted prices ranging from \$372,150 to \$426,450. Based on the foregoing, the appraiser opined a market value for the subject of \$400,000 as of January 1, 2020.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,575. The subject's assessment reflects a market value of \$442,371 or \$106.36 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 five comparable sales located from 0.80 of a mile to 2.55 miles from the subject. The parcels range in size from 47,988 to 254,288 square feet of land area and are improved with 2-story homes ranging in size from 3,720 to 4,461 square feet of living area. The dwellings were built from 1973 to 1992. Each home has a basement with finished area, central air conditioning, one to four fireplaces, and a garage ranging in size from 779 to 1,258 square feet of building area. Comparables #2 and #4 each have an inground swimming pool. The comparables sold from August 2019 to June 2020 for prices ranging from \$632,500 to \$785,000 or from \$144.14 to \$211.02 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's appraisal contains errors in dwelling size, bedroom count, bathroom count, and fireplace count. The board of review asserted the appellant did not present any evidence to explain the difference in market value between the appraised value conclusion and the current list price. The board of review submitted

a listing sheet indicating the subject property was listed for sale on April 9, 2021 for price of \$735,000.

The board of review also submitted a letter from the township assessor's office contending the appellant's appraiser omitted finished area above the garage, an additional full bathroom, and an additional fireplace that are described in the listing sheet. The assessor asserted no recent work permits were issued for the property. The assessor argued appraisal comparable #1 is a bank REO sale, appraisal comparable #2 is a smaller home than the subject, appraisal comparable #3 was in poor condition when it sold, and appraisal comparable #4 is a listing.

Based on this evidence, the board of review asserted an increase in the subject's assessment would be warranted, but requested confirmation of the subject's assessment.

### **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 appellant presented an appraisal and the board of review presented five comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appraisal. The appraiser relied on four comparables, one of which is a listing has not sold and is less likely to be indicative of market value as of the January 1, 2020 assessment date. The appraiser made very large adjustments to appraisal comparables #1, #2, and #3 for location, view, site size, location within a different school district, condition, smaller dwelling size, suggesting these properties are not very comparable to the subject. The appraiser also reported erroneous information regarding the subject property, upon which the adjustments were founded. Based on these deficiencies, the Board finds the appraisal states a less credible and/or reliable opinion of value, and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of nine comparables for the Board's consideration. The Board gives less weight to appraisal comparable #4, which is a listing rather than a sale and is less likely to be indicative of market value as of the assessment date. The Board gives less weight to appraisal comparables #1, #2 and #3, due to substantial differences from the subject in site size, dwelling size, and/or age. The Board gives less weight to the board of review's comparables #2, #3, and #4, due to substantial differences from the subject in site size or inground swimming pool amenity.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #5, which are similar to the subject in dwelling size, age, site size, and features, although these comparables have finished basement area unlike the subject and each lacks a barn that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of

\$643,000 and \$715,000 or for \$144.14 and \$168.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$442,371 or \$106.36 per square foot of living area, including land, which is below the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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.



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:

May 16, 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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