



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

APPELLANT: Patrick M. & Linda C. Mulcahy
DOCKET NO.: 20-06749.001-R-1
PARCEL NO.: 18-28-354-021

The parties of record before the Property Tax Appeal Board are Patrick M. & Linda C. Mulcahy, the appellants; 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: \$6,985
IMPR.: \$70,021
TOTAL: \$77,006

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling of frame and stone exterior construction with 1,473 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full basement, central air conditioning, a fireplace, and a 468 square foot garage. The property has an approximately 8,400 square foot site¹ and is located in Huntley, Grafton Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales that are located either on the same street as the subject or within 1.2 miles from the subject property and two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,276 to 17,860 square feet of land area. The comparables are improved with one-

¹ The parties differ regarding the subject property's lot size. The Board finds the best evidence of the subject's lot size is found in the subject's property record card presented by the board of review and not refuted by the appellants.

story dwellings of frame exterior construction ranging in size from 1,265 to 1,492 square feet of living area. The dwellings are 34 to 42 years old. The comparables each have a basement, one of which is an English-style basement and two of which have finished area.² Each comparable has central air conditioning and a garage described as either two-car garage or a 464 square foot garage. Two comparables each have one or two fireplaces. The comparables sold from April 2019 to January 2020 for prices ranging from \$153,000 to \$185,000 or from \$103.89 to \$137.61 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$59,366, which would reflect a market value of \$178,116 or \$120.92 per square foot of living area, including land, when using 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 \$77,006. The subject's assessment reflects a market value of \$230,833 or \$156.71 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 response to the appellants' appeal, the board of review submitted a letter prepared by James Burke, Grafton Township Deputy Assessor asserting the appellants' comparable #3 was a HUD transaction and therefore a compulsory sale as defined by 35 ILCS 200/1-23. The assessor also referenced (35 ILCS200/16-55).³

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on four comparable sales that are located within Huntley like the subject property, one of which has the same assessment neighborhood code as the subject. The comparables are improved with one-story or two-story dwellings ranging in size from 1,311 to 1,655 square feet of living area. The dwellings were built from 1978 to 1988. The comparables each have a basement, one of which is an English-style basement. Three comparables each have one fireplace and each comparable has a garage ranging in size from 425 to 600 square feet of building area. The comparables sold in August 2019 or July 2020 for prices ranging from \$239,900 to \$265,000 or from \$160.12 to \$186.88 per square foot of living area, including land.

The assessor also prepared an adjustment grid depicting adjustments that were applied to comparables #1, #2 and #3 for site location, dwelling size and fireplaces, resulting in adjusted sale prices ranging from \$249,001 to \$257,734.

The board of review asserted the subject has been properly assessed when utilizing all the comparables provided by the parties, excluding the appellants' comparable #3, since it's a HUD sale and an early 2019 sale.

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

² The appellants provided printouts from either caldwelldbankerhomes.com or realtor.com websites containing property characteristics and sales information for each comparable. The printouts described comparables #1 and #2 as being sold "as is" with comparable #1 having a partially finished basement.

³ The Property Tax Appeal Board finds section 16-55(b) of the Property Tax Code (35 ILCS 200/16/55(b)) states in part that the board of review **must include compulsory sales** [Emphasis Added] in reviewing and correcting assessments if the compulsory sales reflect the same property characteristics and condition as the subject property.

In written rebuttal, the appellants stated the subject property's neighborhood has only 26 homes and that the comparables used by the appellants are within a very short proximity to the subject's location and have very similar characteristics. The appellants argued that two of the board of review comparables reflect July 2020 sale dates and since the assessment date is as of January 2020, these sales are not valid. Additionally, as to the appellants' comparable #3 bank owned sale, the appellants contend that according to the 2020 Rules of the McHenry County Board of Review, short sales, bank owned sales, and corporate sales may be used as a valid test for fair market value. In support of this claim the appellants submitted a copy of the 2020 board of review rules identified as "Appellants' Exhibit 1." The appellants requested a reduction in the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparable #3 due to its smaller dwelling size when compared to the subject. The Board has given reduced weight to board of review comparable #3 due to its larger dwelling size when compared to the subject and to board of review comparable #4 due to its dissimilar two-story design when compared to the subject's one-story design.

The Board finds the best evidence of market value to be the appellants' comparables #1, #2 and #4, along with board of review comparables #1 and #2, which sold proximate in time to the assessment date at issue and are overall most similar to the subject in dwelling size, design, age and some features. These most similar comparables sold from July 2019 to July 2020 for prices ranging from \$155,000 to \$250,001 or from \$103.89 to \$186.88 per square foot of living area, including land. Furthermore, removing the low and high sales, appellant's comparable #4 and board of review comparable #2, results in a tighter value range from \$180,000 to \$245,000 or from \$131.86 to \$186.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$230,833 or \$156.71 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record and particularly well within the narrower range of sales after eliminating the low and high sales from the analysis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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

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