



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

APPELLANT: Silverio Morales  
DOCKET NO.: 20-06758.001-R-1  
PARCEL NO.: 09-18-337-011

The parties of record before the Property Tax Appeal Board are Silverio Morales, the appellant, by attorney Robert E. Burke, Attorney at Law in McHenry; and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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:** \$8,920  
**IMPR.:** \$63,605  
**TOTAL:** \$72,525

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 is improved with a main dwelling and a “guesthouse.” The main dwelling is a 1-story ranch style dwelling of frame construction with 1,912 square feet of living area. The main dwelling has a small crawl space and a concrete slab foundation. The guesthouse is a converted garage of frame construction containing 618 square feet of living area with a functioning kitchen and bathroom, in addition to an attached garage with 431 square feet of building area.<sup>1</sup> The dwellings were constructed in 1935 and are approximately 85 years old. The property has a 16,905 square foot site and is located in Wonder Lake, McHenry Township, McHenry County.

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<sup>1</sup> Where the size of the living area and/or garage differs between the parties, the Board will utilize the dimensions as reflected in the subject’s two property record cards that contain schematic drawings with detailed measurements and was not contested by the appellant in rebuttal.

The appellant contends overvaluation as the basis of the appeal.<sup>2</sup> In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$175,000 as of January 1, 2020. The appraisal was prepared by Robert E. Bush, a Certified Residential Real Estate Appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales reported to be located within 1.02 miles from the subject property. The properties are improved with 1-story ranch style dwellings ranging in size from 1,248 to 1,560 square feet of living area. The dwellings range in age from approximately 42 to 62 years old. The comparables have sites ranging in size from 12,000 to 18,750 square feet of land area. One dwelling features a partially finished basement; two homes each have a fireplace; and each dwelling has central air conditioning and a 2-car garage. The comparables sold from March to October 2019 for prices ranging from \$149,000 to \$188,000 or from \$98.16 to \$132.31 per square foot of living area, including land. The appraiser made adjustments to the comparables for financing terms as well as for differences from the subject such as location, site size, view, age, dwelling size, central air conditioning, fireplace, garage, and other amenities. He also made adjustments of either \$12,000 or \$15,000 to the comparables for lack of a guesthouse which is a feature of the subject property. After adjustments, the appraiser arrived at adjusted prices ranging from \$158,600 to \$177,600 and arrived at an estimated value of \$175,000 as of January 1, 2020. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$58,333 to reflect the appraised value at 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 \$73,131. The subject's assessment reflects a market value of \$219,218 or \$72.49 per square foot of combined living area of both dwellings, land included, when applying 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 appellant's evidence, the board of review through the township assessor submitted a memorandum arguing that both dwellings on the subject property were occupied on the January 1, 2020 assessment date at issue as verified by two separate field visits. Additionally, the square footage of the guesthouse and the layout was verified to be correct. Finally, the board of review argued that the appraiser incorrectly stated the size of the garage, failed to disclose that the guesthouse has a kitchen, failed to take photos and/or measurements of the guesthouse, and made extremely low adjustments to the comparables for the subject's guesthouse considering it is a complete residence with a kitchen, bathroom, and four rooms.

In support of its contention of the correct assessment of the subject property, the board of review submitted property record cards for both of the subject dwellings, color photographs of the exteriors of the subject dwellings, and a grid analysis of the same four comparable properties utilized by the appellant's appraiser. Based on this evidence and arguments, the board of review

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<sup>2</sup> Although the appellant requested an assessment reduction to both land and improvement/dwelling, the record does not contain evidence of land-only sales. Therefore, the Property Tax Appeal Board will analyze and determine the value of the subject property with land and improvement together. See Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App 3d. 774 (2<sup>nd</sup> Dist. 1986).

through the township assessor recommended a reduction to the subject assessment to reflect a market value of \$217,400.

### **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 based on the evidence submitted for its review, a reduction in the subject's assessment is warranted.

The record contains an appraisal report submitted by the appellant and property record cards, color photographs, and a grid analysis submitted by the board of review containing data on the same for comparable properties utilized by the appellant's appraiser.

The Board gives less weight to the conclusion of value contained in the appellant's appraisal due to incomplete and/or inaccurate information regarding the subject property and some of the comparables. For instance, the appraiser described the subject guesthouse as a "two-car garage (with) finished living space in it" without specifying that it was a fully functional dwelling with a kitchen, a bathroom, four rooms, and a one-car garage. Moreover, the appraiser made relatively small adjustments to the comparables of either \$12,000 or \$15,000 for their lack of a second dwelling while making larger adjustment amounts of \$15,300 and \$16,600, respectively, to the comparables #3 and #4 for their smaller dwelling sizes relative to the subject's main dwelling. This calls into question the accuracy of the appraiser's conclusion of value.

The only comparable sales in this record are newer in age, have central air conditioning, and are smaller in dwelling size relative to the subject dwellings. However, none of the comparables have a second dwelling (guesthouse) that is a feature of the subject property, thus suggesting that both upward and downward reasonable adjustments should be considered to the comparables in order to make them more equivalent to the subject. The only comparable sales in this record sold from March to October 2019 for prices ranging from \$149,000 to \$188,000 or from \$98.16 to \$132.31 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$219,218 or \$72.49 per square foot of combined living area of both dwellings, land included, which is above the range established by the comparables in this record but appears to be justified when considering the subject's additional guesthouse. After considering adjustments to these comparables for differences from the subject, the Board finds a reduction reflecting a market value of \$217,400 commensurate with the township assessor's recommendation is warranted. Since market value has been established, the 2020 three-year average median level of assessments for McHenry County of 33.36% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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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