



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

APPELLANT: David Hall  
DOCKET NO.: 20-06820.001-R-1  
PARCEL NO.: 19-13-351-007

The parties of record before the Property Tax Appeal Board are David Hall, the appellant; 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:** \$27,476  
**IMPR.:** \$69,087  
**TOTAL:** \$96,563

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 one-story dwelling of frame exterior construction with 1,176 square feet of living area. The dwelling was constructed in 1968. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 576 square foot garage. The property has an approximately 31,833 square foot site and is located in Trout Valley, Algonquin Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within approximately one mile from the subject property. The comparables have sites that range in size from 36,698 to 73,960 square feet of land area and are improved with one-story dwellings of brick or frame exterior construction that range in size from 1,783 to 2,792 square feet of living area. The dwellings range in age from 47 to 66 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 570 to 750 square

feet of building area. Comparable #1 has an enclosed porch. The properties sold from January to June 2020 for prices ranging from \$390,000 to \$540,000 or from \$77.61 to \$123.80 per square foot of living area, land included.

The appellant also submitted an exterior photograph of the subject property and screen shots for each of the comparable properties from an online real estate website. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$89,098 which reflects a market value of \$267,321 or \$227.31 per square foot of 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 \$96,563. The subject's assessment reflects a market value of \$289,457 or \$246.14 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 comparable sales located in the same subdivision as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #1. The comparables have sites that range in size from 19,430 to 65,346 square feet of land area and are improved with a one-story or a tri-level dwelling ranging in size from 1,286 to 1,783 square feet of living area. The homes were built from 1954 to 1961. Three comparables have a basement with finished area. Each dwelling has central air conditioning, two or three fireplaces and a garage ranging in size from 445 to 502 square feet of building area. The properties sold from July 2018 to January 2020 for prices ranging from \$205,897 to \$392,000 or from \$137.91 to \$222.40 per square foot of living area, land included.

The board of review, through the Algonquin Township Assessor, submitted comments critiquing the appellant's comparables #2 and #3 as "more than twice the dwelling size of the subject property." The board of review also contended that its comparable #1 sold in "as is" condition and argued that appellant's comparable #1 and assessor's comparables #2 and #3 support the subject's assessment. 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 record contains six comparable sales for the Board's consideration, as one property was common to both parties. The Board finds that neither parties' comparables are truly similar to the subject due to differences in dwelling size, site size, design and basement finish when compared to the subject. Nevertheless, the Board gives less weight to the appellant's

comparables #2 and #3 which are 98% and 137% larger in dwelling size when compared to the subject, respectively. The Board also gives less weight to board of review comparables #2 and #3 which sold in 2018, less proximate in time to the January 1, 2020 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be appellant comparable #1 along with board of review comparables #1 and #4, including the common property, which sold proximate in time to the January 1, 2020 and are similar to the subject in location and age but have varying degrees of similarity to the subject in design, site size and dwelling size. These comparables sold in May 2019 and January 2020 for prices of \$205,897 and \$392,000 or for \$137.91 and \$219.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$289,457 or \$246.14 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 is above the two best comparables on a per square foot basis. Accepted real estate theory 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, given the subject's smaller dwelling size, relative to the two best comparables, a higher per square foot value appears logical. After considering appropriate adjustments to the 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

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: February 21, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

David Hall  
124 Turkey Hill  
Trout Valley, IL 60013

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098