



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

APPELLANT: Bill Weber
DOCKET NO.: 20-06834.001-R-1
PARCEL NO.: 20-07-201-004

The parties of record before the Property Tax Appeal Board are Bill Weber, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$35,127
IMPR.: \$87,151
TOTAL: \$122,278

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 2,875 square feet of living area. The dwelling was constructed in 1999 and is approximately 21 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 762 square foot garage. The property has a 23,101 square foot, or 0.53 acre, site and is located in Cary, Algonquin Township, McHenry 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 0.40 of a mile from the subject. The comparables have 0.53 or 0.63 acre sites that are improved with 2-story homes of frame exterior construction ranging in size from 3,097 to 3,163 square feet of living area. The dwellings are 18 or 26 years old. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 672 to 919 square feet of

building area. The comparables sold from November 2019 to July 2020 for prices ranging from \$318,750 to \$346,000 or from \$102.92 to \$109.39 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,278. The subject's assessment reflects a market value of \$366,541 or \$127.49 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 eight comparable sales located within 0.38 of a mile from the subject. Comparables #1, #2, and #3 are the same properties as the appellant's comparables #1, #2, and #3, respectively. The parcels range in size from 23,001 to 86,600 square feet of land area and are improved with 2-story homes ranging in size from 2,706 to 3,379 square feet of living area. The dwellings were built from 1994 to 2002. Each home has a basement, five of which have finished area and four of which have a partially exposed basement, a fireplace, and a garage ranging in size from 672 to 919 square feet of building area. Seven homes have central air conditioning. Comparable #8 has an inground swimming pool. The comparables sold from May 2019 to July 2020 for prices ranging from \$318,750 to \$485,000 or from \$102.92 to \$155.80 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant's comparable #2 is located near powerlines unlike the subject and argued that both parties' comparables should be adjusted for differences from the subject. Based on this evidence the board of review offered to stipulate to a total assessment of \$119,260.

In written rebuttal, the appellant rejected the board of review's offer. The appellant argued the appellant's three comparables are most similar to the subject in age, dwelling size, layout, and condition. The appellant further argued that the location near power lines would be reflected in the sale price of the appellant's comparable #2. The appellant asserted the board of review applied the largest number of adjustments to its own comparables, indicating these properties are less similar to the appellant's comparables #2 and #3 which had fewer adjustments.

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 a total of eight comparable sales, with three common sales, for the Board's consideration. The Board gives less weight to the board of review's comparables #4, #5, #7 and #8, due to substantial differences from the subject in dwelling size, site size, central air conditioning amenity, and/or inground swimming pool amenity.

The Board finds the best evidence of market value to be the three common comparables and the board of review's comparable #6, which are similar to the subject in dwelling size, age, location, site size, and features, although two of the comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$318,750 to \$378,000 or from \$102.92 to \$139.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$366,541 or \$127.49 per square foot of living area, including land, which is within the range established by the best comparable sales in this 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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