



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

APPELLANT: Robin Ramberg
DOCKET NO.: 20-06836.001-R-1
PARCEL NO.: 14-01-306-010

The parties of record before the Property Tax Appeal Board are Robin Ramberg, 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: \$23,943
IMPR.: \$42,173
TOTAL: \$66,116

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 and brick exterior construction with 1,148 square feet of living area. The dwelling was constructed in 1971 and is 49 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 552 square foot 2-car garage. Other amenities of the subject include two enclosed porches with 288 and 325 square feet of building area, a 120 square foot shed, a 140 square foot greenhouse, a concrete patio, a wood deck and two boat docks/decks. The channel front property has an 8,276 square foot site and is located in McHenry, Nunda Township, McHenry County.¹

¹ Property characteristics for the subject were reported in the subject's property record card, aerial image of the subject and photographs of the subject property submitted by the board of review. The Board notes that the subject site size is associated with the parcel under appeal and that the aerial image of the subject property depicts the subject's improvements to encompass two parcels. Neither party address the question of market value when the subject consists of two parcels of land, but only one parcel has been appealed.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same assessment neighborhood as the subject property. The comparables have sites with either 9,148 or 10,019 square feet of land area and are improved with one-story dwellings of aluminum, vinyl or frame exterior construction that range in size from 1,218 to 1,285 square feet of living area. The dwellings range in age from 34 to 63 years old. Each comparable has a crawl space foundation, and central air conditioning. Two comparables each have one fireplace and two comparables have either a 1-car or a 2-car garage. The properties sold in August 2020 for prices ranging from \$119,000 to \$190,000 or from \$93.63 to \$147.86 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$47,553 which reflects a market value of \$142,673 or \$124.28 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,116. The subject's assessment reflects a market value of \$198,189 or \$172.64 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 six comparable sales where comparables #1, #2 and #3 are the same properties as the appellant's three comparables which were previously described. The board of review comparables #4, #5 and #6 are located within 0.22 of a mile from the subject property. The comparables have sites with 8,712 to 10,454 square feet of land area and are each improved with either a one-story or a raised ranch dwelling of frame, vinyl and other or brick and vinyl exterior construction with 1,152 to 2,006 square feet of living area. The homes were built in 1960 or 1970. Each of the three comparables have a crawl space foundation and comparable #5, as a raised ranch, has a finished lower level. Each of the comparables have central air conditioning and a 1-car or a 2-car garage. Two comparables each have one or two fireplaces and two of the comparables have an enclosed porch. Comparables #1 through #3 are further described as having interior lot locations while comparables #4 and #5 are described as having channel front lots and comparable #6 is reported to have a river front lot location. Comparables #4, #5 and #6 sold from May 2019 to July 2020 for prices ranging from \$213,000 to \$415,000 or from \$184.90 to \$260.15 per square foot of living area, land included.

The board of review submitted property record cards for the subject and both parties' comparables, an aerial image of the subject and two aerial maps depicting the proximity of the subject to both parties' comparables. It asserted the subject is located on a channel to the Fox River and argued that interior lot locations would require upward adjustments when compared to channel front lots in the same subdivision. The subject's property record card included a sketch of the subject improvements which included dimensions of two enclosed porches, greenhouse, patio, deck and shed. The aerial image and photographs of the subject property documented two boat docks/decks located on the subject site. 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 three of the comparables were submitted by both parties. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier based on its sale price per square foot that is 40% less than the next highest sale price per square foot. The Board gives less weight to appellant comparable #2 which lacks a garage. The Board also gives reduced weight to board of review comparables #5 and #6 which differ from the subject in design and/or dwelling size.

The Board finds the best evidence of market value to be the remaining two comparables which are more similar to the subject in design and dwelling size, but have varying degrees of similarity to the subject in age, channel access and some features. These comparables sold in August 2020 and June 2019 for prices of \$190,000 and \$213,000 or for \$147.86 and \$184.90 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$198,189 or \$172.64 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, such as lot location and exterior amenities, 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: January 18, 2022



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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