



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

APPELLANT: Jan M. Gummerson Revocable Trust
DOCKET NO.: 20-06866.001-R-1
PARCEL NO.: 12-12-276-033

The parties of record before the Property Tax Appeal Board are Jan M. Gummerson Revocable Trust, the appellant, by attorney R. Mark Gummerson, of Zukowski, Rogers, Flood & McArdle in Crystal Lake; 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: \$20,615
IMPR.: \$87,805
TOTAL: \$108,420

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 wood siding exterior construction with 3,799 square feet of living area.¹ The dwelling was constructed in 2002 and is approximately 18 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 695 square feet of building area. The property has a .61-acre site and is located in Woodstock, Seneca Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .5 of a mile of the subject. The comparables consist of split-level or 2-story dwellings of cedar, wood siding, or brick and cedar exterior construction ranging in size from 2,031 to 3,603 square feet of living

¹ The parties differ as to the dwelling size of the subject. The Board finds the property record card, which contains a detailed property sketch, to be the best evidence of dwelling size in the record.

area.² The homes are 20 to 26 years old. Each dwelling has central air conditioning, a fireplace, a basement with three having finished area, and a 2.5-car, 3-car, or 3.5-car garage. The parcels range in size from .51 acres to .76 acres of land area. The comparables sold from May 2019 to June 2020 for prices ranging from \$256,000 to \$305,000 or from \$72.62 to \$93.78 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$93,666, for an estimated market value of \$281,026 or \$73.97 per square foot of living area, including land, 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 \$108,420. The subject's assessment reflects a market value of \$325,000 or \$85.55 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 five comparable sales within .2 of a mile of the subject. Comparables #4 and #5 are the same properties as appellant comparables #3 and #2, respectively. The comparables consist of 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,491 to 3,603 square feet of living area. The dwellings were built from 1988 to 2003. Each dwelling has central air conditioning, one or two fireplaces, a basement with four having finished area, and a 2-car or 3-car garage. The parcels range in size from .46 acres to .9 acres of land area. The comparables sold from May 2019 to January 2020 for prices ranging from \$288,000 to \$380,900 or from \$80.49 to \$152.91 per square foot of living area, including land. The board of review also submitted a memorandum disputing the appellant's evidence and stating that the appellant declined a request by the board of review to inspect the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board, with two comparables being common to the parties. The Board gives less weight to the appellant's comparables #1 and #4, as well as appellant comparable #2/board of review comparable #5, due to differences in design and/or dwelling size when compared to the subject. The Board also gives reduced weight to board of review comparables #1 and #3 due to differences in age and/or dwelling size in relation to the subject.

² The parties differ as to the dwelling sizes of appellant's comparables #1 and #4. The Board finds the property record cards submitted by the board of review to be the best evidence of dwelling size in the record.

The Board finds the best evidence of market value to be appellant's comparable sale #3/board of review comparable #4 and board of review comparable sale #2, which are similar to the subject in age, dwelling size, location, and some features. These most similar comparables sold for prices of \$290,000 and \$332,000 or for \$80.49 and \$103.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$325,000 or \$85.55 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. 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 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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