



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

APPELLANT: Eric & Julie Patterson  
DOCKET NO.: 20-06997.001-R-1  
PARCEL NO.: 09-06-376-060

The parties of record before the Property Tax Appeal Board are Eric & Julie Patterson, the appellants, by attorney Heather B. Kroencke, of Zanck, Coen, Wright & Saladin, P.C. 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:** \$48,423  
**IMPR.:** \$0  
**TOTAL:** \$48,423

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 vacant waterfront parcel containing 15,458 square feet of land area with approximately 100 feet of lake frontage. The property is located in Wonder Lake, McHenry Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board by attorney Tyler Wilke of Zanck, Coen, Wright & Saladin, P.C., contending both overvaluation and lack of assessment equity with regard to the subject parcel. As part of counsel's opening statement, Attorney Wilke acknowledged that the issue presented is whether a recent sale that does not appear to be arm's length amongst related parties is sufficient evidence of market value.<sup>1</sup> Alternatively, counsel

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<sup>1</sup> Although counsel made reference that a closing statement was supplied with the appeal, no such documentation is contained in this record.

noted that the issue of equity remains based upon similar waterfront parcels in the vicinity of the subject.

In support of the market value argument, the appellant submitted evidence disclosing the subject property was purchased on September 16, 2019, for a price of \$100,000 or \$1,000 per front foot or \$6.47 per square foot of land area. In Section IV of the Residential Appeal petition, the appellant reported the property was sold by Albert A. Patterson Trust, the owner. Counsel for the appellant reported in Section IV that the property was not advertised for sale prior to the transaction. None of the other questions posed in Section IV were answered, such as whether the parties to the transaction were family members.

In the alternative, the appellant completed the Section V grid analysis with assessment data on four comparable lakefront vacant parcels. Based on the grid and underlying MLS sheets, the appellant reported that the comparable parcels range in size from .17 to .27 of an acre or from approximately 7,405 to 11,152 square feet of land area. The parcels have land assessments ranging from \$23,411 to \$32,457 or from \$2.10 to \$4.38 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$36,286, which would reflect a market value of approximately \$108,869 or \$1,089 per front foot or \$7.04 per square foot of land area when applying the statutory level of assessment of 33.33%. In closing argument, Attorney Wilke stated, even though the sale was among related parties, the sale price is within the market and is the best indicator of value. Also, at the requested reduced land assessment, the subject would have a land assessment of \$2.35 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,423. The subject's assessment reflects a market value of \$145,153 or \$1,452 per front foot, rounded, or \$9.39 per square foot of land area, 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. The parcel has a land assessment of \$484.23 per front foot or \$3.13 per square foot of land area.

Appearing at the hearing on behalf of the board of review was member Clifton Houghton. The board of review contends that the sale of the subject parcel was not an arm's length transaction. As part of the submission, the board of review included a letter prepared by Mary Mahady, McHenry Township Assessor, alleging that the August 2019 sale of the property was between relatives and was not advertised to the public. To support these contentions, a copy of the PTAX-203 Illinois Real Estate Transfer Declaration for this sale was provided which indicates the property was not advertised. Line 10(b) of the PTAX-203 concerning "sale between related individuals or corporate affiliates" is not marked; however, the seller was Albert A. Patterson, Trustee of his Trust, and the buyer was Eric A. Patterson.

As part of the submission, Mahady also prepared a corrected grid analysis of the appellant's equity comparables correcting lot size data, land assessment data and presenting these land assessments based upon a front foot unit of measure rather than a square foot unit. Mahady noted that only appellant's comparables #3 and #4 were within McHenry Township and that appellant's comparables #1 and #2 are in Greenwood Township. In the corrected analysis, Mahady reported that the appellant's four equity comparables range in lot size from 7,224 to

11,511 square feet of land area with land assessments ranging from \$24,865 to \$32,457 or from \$487.55 to \$649.14 per front foot of land area which indicates front foot measurements of either 50 or 51 front feet of lakeshore.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on the same four comparables presented by the appellant in the Section V grid analysis. The assessor's data depicts both the sales, the respective land assessments, the water frontages of either 50 or 51 feet and the parcel sizes ranging from 7,224 to 11,511 square feet of land area. In summary, the appellant's four comparables sold from April 2017 to January 2021 for prices ranging from \$75,000 to \$103,900 or from \$1,500 to \$2,037 per front foot or from \$9.03 to \$10.58 per square foot of land area. These parcels present land assessments ranging from \$24,865 to \$32,457 or from \$487.55 to \$649.14 per front foot of land area.

In addition, the board of review submitted a 2020 equity grid analysis setting forth the parcel numbers of 29 parcels, identifying the properties as waterfront, with from 100 to 120 front feet per parcel with land assessments ranging from \$28,745 to \$66,536 or from \$244.64 to \$649.15 per front foot. Based on this data, a median front foot assessment of \$486.85 was depicted. As depicted three of the four comparables have 50 feet of waterfrontage and in the two townships depicted have front foot land assessments of either \$552.92 or \$649.14. In this regard, the Administrative Law Judge questioned the board of review representative noting that the board of review has a duty to equalize assessments between townships under provisions of the Property Tax Code.

Based on the contention that the sale of the subject was between related parties, the board of review contends that the sale is not indicative of market value since it was between related parties. Moreover, the board of review contends that based upon the arm's length sales in the record and the assessments of those comparables, the subject property is not entitled to an assessment reduction and may actually be underassessed.

### **Conclusion of Law**

The appellant contends in part 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 on market value grounds.

The appellant has relied upon the September 16, 2019 purchase price of the subject property for \$100,000. The appellant did not answer all of the questions posed in Section IV of the Residential Appeal petition, although it was reported that the property was not advertised for sale. Further and of particular note, the appellant did not answer either in the affirmative or in the negative whether the parties to the transaction were family members or related corporations. However, at hearing, counsel for the appellant conceded that the transaction was not between unrelated parties. Despite the non-arm's length nature of the subject's August 2019 sale price,

counsel asserted that given other sales in the record, the sale price of the subject was reasonable and should be found to be indicative of market value. In response to the appeal, the board of review contends that the sale transaction was not arm's length in that the property was not advertised and that the parties to the transaction were in fact related. Furthermore, the board of review provided the same four comparable properties the appellant presented as equity comparables and depicted their respective 2017 and 2021 sale prices ranging from \$1,500 to \$2,037 per front foot of land area. In contrast, the subject has a sale price of \$1,000 per front-foot of land area.

Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967).

The Board has given little consideration to the August 2019 sale of the subject property as the sale occurred between related parties as was conceded by appellant's counsel during the hearing. Furthermore, and more significantly, the comparable sales data, three of which occurred in 2017, depicts greater sales prices both on a front foot unit of measure and on a per-square-foot unit of measure, which detracts from the appellant's argument. The Board finds that none of the data in this record supports the contention that the August 2019 sale price is reflective of the property's market value in light of area sales of lakefront parcels.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in lakefront location. These properties also sold for prices ranging from \$1,500 to \$2,037 per front foot of land area. The subject's assessment reflects a market value of \$1,452 per front foot of land area, rounded, which is below the range established by the best comparable sales in this record. Furthermore, given that the subject has approximately twice the amount of lake frontage when compared to the four comparable sales in the record, this data further demonstrates that the subject's private sale transaction may not be reflective of market value. Therefore, based on this record, the Board finds no reduction in the subject's assessment is warranted on this market value evidence.

Alternatively, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the

appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties the same four equity comparables to support their respective positions before the Property Tax Appeal Board. Using the corrected data provided by the board of review which the appellant did not contest, the four common equity comparables have land assessments that range from \$24,865 to \$32,457 or from \$487.55 to \$649.14 per front foot or from \$2.16 to \$4.49 per square foot of land area. The subject's land assessment of \$48,423 or \$484.23 per front foot or \$2.37 per square foot of land area falls below the range established by the four common comparables in this record on both a front foot and per-square-foot basis, although the subject does have a higher overall land assessment as it is the largest parcel and has 100 feet of lake frontage as well.

In further support, the board of review provided a 2020 equity grid analysis setting forth the parcel numbers of 29 parcels, identifying the properties as waterfront, with from 100 to 120 front feet per parcel with land assessments ranging from \$28,745 to \$66,536 or from \$244.64 to \$649.15 per front foot. In contrast, the subject has a land assessment of \$48,423 or \$484.23 per front foot of land area which is within the range of these 29 equity comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Based on the foregoing evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject parcel was inequitably assessed and a reduction in the subject's land assessment is not justified on grounds of lack of assessment uniformity.

In conclusion, the appellant failed to establish either overvaluation or lack of assessment equity on this record by the respective burdens of proof set forth herein.

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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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