



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

APPELLANT: Cynthia Wolf
DOCKET NO.: 20-07020.001-R-1
PARCEL NO.: 09-28-130-001

The parties of record before the Property Tax Appeal Board are Cynthia Wolf, 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 **A Reduction** 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: \$10,935
IMPR.: \$55,234
TOTAL: \$66,169

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 part 2-story and part 1-story townhome of brick exterior construction with 2,956 square feet of living area. The dwelling was constructed in 1990. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and a 576 square foot 2-car garage. The property has an 1,840 square foot site and is located in McHenry, McHenry Township, McHenry County.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2019-02561.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$62,833 based on the evidence. In its submission, the board of review reported that 2019 was the beginning of the subject's general assessment cycle.

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of both the overvaluation and inequity arguments, the appellant submitted four comparable sales located within one block of the subject and in the same assessment neighborhood code as the subject property. The comparables have varying degrees of similarity to the subject in location, age, dwelling size and features. The properties sold from July 2019 to October 2020 for prices ranging from \$195,000 to \$260,000 or from \$80.82 to \$120.71 per square foot of living area, land included. The comparables have improvement assessments ranging from \$49,612 to \$68,255 or from \$19.66 to \$33.97 per square foot of living area.¹

The appellant completed Section IV – Recent Sale Data disclosing the subject property was purchased on December 15, 2017 for a price of \$185,000. The property was sold by Thomas Popovich DBA Popovich Properties, was not a transaction between family members or related parties, the sale was facilitated by a real estate professional and had been listed on the open market for a period of approximately two years. The appellant's grid analysis reiterated the subject's sale information.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$66,168. The requested assessment reflects a total market value of \$198,524 or \$67.16 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$55,233 or \$18.69 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,468. The subject's assessment reflects a market value of \$250,204 or \$84.64 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 located within 0.04 of a mile from the subject property. Board of review comparables #1 through #4 are the same properties as the appellant's comparables #1 through #4, respectively. The comparables have varying degrees of similarity to the subject in location, age, dwelling size and features and sold from July 2019 to November 2020 for prices ranging from \$195,000 to \$289,000 or from \$80.82 to \$143.85 per square foot of living area, land included.

In support of the inequity argument, the board of review submitted four equity comparables located in the same assessment neighborhood code as the subject property. Board of review comparable #2 is the same property as the appellant's comparable #4. The properties have varying degrees of similarity to the subject in location, age, dwelling size and features. The

¹ Dwelling size for the appellant's comparables #1 and #3 was corrected to match the board of review's submission thus altering the sale price per square foot and improvement assessment per square foot of these two common comparables.

comparables have improvement assessments ranging from \$68,006 to \$72,350 or from \$24.46 to \$27.05 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

The appellant submitted a written rebuttal contending that condition of the subject property is not taken into consideration by the McHenry County Board of Review. The appellant asserted that the county describes the subject property to be in "good" condition while the appellant contends the property to be in "fair" condition. The appellant argued that the board of review's comparable sale #1 was the most similar property to the subject in location and condition.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 2019-02561.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$62,833. The Property Tax Appeal Board takes notice that McHenry Township's general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board also finds this record shows that a 1.0531 equalization factor was issued in McHenry Township for the 2020 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the subject property is an owner-occupied residence and that the 2019 and 2020 tax years are within the same general assessment period for McHenry Township. The record contains no evidence showing the subject property sold in an arm's length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that the prior year's decision should be carried forward to the 2020 tax year pursuant to section

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16-185 of the Property Tax Code (35 ILCS 200/16-185) and a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision.

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:

December 21, 2021



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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COUNTY

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