



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

APPELLANT: Wayne Grove
DOCKET NO.: 20-07103.001-R-1
PARCEL NO.: 19-29-208-010

The parties of record before the Property Tax Appeal Board are Wayne Grove, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$7,774
IMPR.: \$51,217
TOTAL: \$58,991

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 1-story dwelling of frame exterior construction with 972 square feet of living area. The dwelling was constructed in 1959. Features of the home include a walk out finished basement, central air conditioning and two fireplaces. The property has an 10,041 square foot site and is located in Lake in the Hills, 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 in the same neighborhood as the subject and within 0.46 of a mile from the subject. The comparables are reported to be improved with 1-story dwellings ranging in size from 930 to 1,025 square feet of living area that were built from 1951 to 1957. Each comparable has an unfinished basement and two comparables each have central air conditioning. The comparables sold from April to September 2019 for prices ranging from \$35,000 to \$155,000 or from \$37.63 to \$151.22 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 \$58,991. The subject's assessment reflects a market value of \$176,832 or \$181.93 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.

The board of review, through the township assessor, submitted a comparable grid analysis with information on the appellant's comparable #3 and five additional comparable sales. The grid analysis disclosed that the appellant's comparable #3 has a site size of 7,199 square feet of land area. The board of review asserted that the appellant's comparables #1 and #2 should be given less consideration "for being in need of heavy repairs and conditional issues, as well as the assessors comparable #5 for being a short sale and conditional issues of the property."

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted information on five comparable sales located in the same neighborhood as the subject and within 0.71 of a mile from the subject. The comparables have sites ranging in size from 7,559 to 9,170 square feet of land area. The comparables are improved with 1-story dwellings ranging in size from 812 to 1,066 square feet of living area. The dwellings were built from 1949 to 1957. Each comparable has a basement, four with finished area and a garage ranging in size from 220 to 480 square feet of building area. Three comparables each have central air conditioning and one comparable has a fireplace. The comparables sold from July 2019 to December 2020 for prices ranging from \$180,500 to \$203,000 or from \$178.24 to \$227.16 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant critiqued the evidence presented by the board of review.

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 eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #2 along with board of review comparables #2 and #3 due to their lack of central air conditioning, a feature of the subject. The Board has given less weight to the appellant's comparables #1 and #3 due to their lack of basement finished area when compared to the subject.

The Board finds the best evidence of market value to be the board of review's remaining comparables. The Board finds these comparables are relatively similar to the subject in location,

design, age, dwelling size and some features. The comparables sold for prices ranging from \$180,500 to \$203,000 or from \$178.24 to \$222.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$176,832 or \$181.93 per square foot of living area, including land, which falls below the range of the best comparables in the record in terms of overall market value, but within the range on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

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: June 27, 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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COUNTY

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