



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

APPELLANT: Patricia Chobanian
DOCKET NO.: 20-07109.001-R-1
PARCEL NO.: 19-13-102-012

The parties of record before the Property Tax Appeal Board are Patricia Chobanian, 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: \$15,501
IMPR.: \$57,307
TOTAL: \$72,808

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 1,342 square feet of living area. The dwelling was constructed in 1979. Features of the home include an unfinished basement, a fireplace and a 440 square foot garage. The property has a 9,285 square foot site and is located in Cary, 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 within 0.21 of a mile from the subject and the same neighborhood as the subject. These comparables are described as 1-story dwellings built from 1976 to 1980 and range in size from 1,234 to 1,248 square feet of living area. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 440 to 480 square feet of building area. The comparables sold in April and December 2019 for prices ranging from \$121,000 to \$170,000 or from \$96.96 to \$137.76 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,808. The subject's assessment reflects a market value of \$218,249 or \$162.63 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 response to the appellant's evidence, the board of review asserted that the appellant's comparable #1 is a "sheriff sale" and should be excluded from the findings.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales, comparable #1 is the same property as the appellant's comparable #2, with four comparables being in the same neighborhood as the subject and within 0.74 of a mile from the subject. The comparables are described as 1-story dwellings that were built from 1957 to 1983 on sites ranging in size from 8,704 to 14,409 square feet of land area. The dwellings range in size from 1,040 to 1,318 square feet of living area. Five comparables each have basements, three of which have finished area and one of walk-out design. Each comparable has central air conditioning, and a garage ranging in size from 308 to 832 square feet of building area. Four comparables each have one fireplace. These comparables sold from July 2019 to July 2020 for prices ranging from \$150,000 to \$229,900 or from \$120.77 to \$207.21 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review comparables #2, through #6 are not comparable due to differences in age and/or different neighborhood than the subject.

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 Board finds the parties submitted eight comparable sales, with one comparable being common to both parties, for the Board's consideration. The Board gives less weight to common comparable along with board of review comparables #2, #5 and #6 due to their finished basement areas and/or lack of basement foundation, when compared to the subject's unfinished basement.

The Board finds the best evidence of market value to be the parties remaining comparables. These comparables are relatively similar to the subject in location, design, and some features. However, the comparables have smaller dwelling size, suggesting an upward adjustment is necessary to make them more equivalent to the subject. Nevertheless, these comparables sold from April 2019 to July 2020 for prices ranging from \$121,000 to \$215,500 or from \$96.96 to

\$207.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$218,249 or \$162.63 per square foot of living area, including land, which falls slightly above the range on an overall market value but within the range on a price per square foot basis established by the best comparables sales in this record. Therefore, 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: 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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