



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

APPELLANT: Mark Liedtke
DOCKET NO.: 20-07115.001-R-1 through 20-07115.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Liedtke, 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-07115.001-R-1	18-01-304-010	5,240	52,641	\$57,881
20-07115.002-R-1	18-01-304-011	5,938	0	\$5,938

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 ranch dwelling of brick exterior construction with 1,339 square feet of living area. The dwelling was constructed in 1950 and is approximately 69 years old. Features of the home include a basement, central air conditioning, one fireplace and a 556 square foot 2-car garage. The property has an 11,300 square foot site made of two parcels and is located in Crystal Lake, Grafton Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.46 of a mile from the subject and the same neighborhood as the subject. These comparables are described as ranch dwellings built from 1940 to 1960 and range in size from 1,155 to 1,373 square feet of living area. Each comparable has a 2-car garage. Two comparables each have a basement and two comparable each have one fireplace. The comparables sold from May 2019 to April 2020 for prices ranging from \$59,000 to \$196,000 or from \$51.08 to \$142.75 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 \$73,904. The subject's assessment reflects a market value of \$221,535 or \$165.45 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 four comparable sales located in the same neighborhood as the subject, comparable #2 is the same property as the appellant's comparable #3. The comparables are described as 1-story ranch dwellings of frame or frame and brick exterior construction that are 40 to 59 years old and built on sites ranging in size from 6,485 to 12,414 square feet of land area. The dwellings range in size from 1,095 to 1,657 square feet of living area. Each comparable has a basement, three with finished area, central air conditioning and a garage ranging in size from 240 to 597 square feet of building area. Two comparables each have a fireplace. Comparable #1 was rehabbed in 2014. These comparables sold from May 2019 to April 2021 for prices ranging from \$188,000 to \$255,000 or from \$142.75 to \$187.21 per square foot of living area, land included. Based on this evidence, the board of review offered a slight reduction in the subject's total assessment to \$65,993.

In rebuttal, counsel for the appellant rejected the proposed stipulation and contended that board of review comparables #1, #3 and #4 are not comparable due to differences in location, age and/or dissimilar dwelling size. In a rebuttal grid analysis, counsel suggested that the appellant's comparables along with county comparables #2 and #4 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted a total of six comparable properties for the Board's consideration, with one comparable being common to both parties. The Board has given less weight to board of review comparables #1, #3 and #4 due to their differences in age when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables, which includes the common comparable. These comparables are more similar to the subject in age and location with varying degrees of similarity in dwelling size and features. These most similar comparables sold from May 2019 to April 2020 for prices ranging from \$59,000 to \$196,000 or from \$51.08 to \$142.75 per square foot of living area, including land. The subject's assessment

reflects a market value of \$221,535 or \$165.45 per square foot of living area, including land, which is greater than the range established by the best comparables sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Liedtke, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098