



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

APPELLANT: Thomas & Judith Halek
DOCKET NO.: 20-07120.001-R-1
PARCEL NO.: 18-11-178-003

The parties of record before the Property Tax Appeal Board are Thomas & Judith Halek, the appellants, 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:

LAND: \$22,704
IMPR.: \$120,506
TOTAL: \$143,210

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame exterior construction with 3,462 square feet of living area. The dwelling was constructed in 1988 and is approximately 31 years old. Features of the home include a basement, central air conditioning, a fireplace and a 656 square foot 2-car garage. The property has a 77,975 square foot site and is located in Lakewood, Grafton Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on six comparable sales located in the same neighborhood as the subject and within 0.77 of a mile from the subject. The comparables are improved with dwellings ranging in size from 2,808 to 3,305 square feet of living area that were built from 1978 to 1992. Each comparable is reported to have a basement, one or three fireplaces and either a 2-car or 3-car garage. The comparables sold from April 2019 to June 2020 for prices ranging from

\$235,000 to \$389,900 or from \$80.74 to \$119.17 per square foot of living area, including land. Based on this evidence, the appellants 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 \$153,316. The subject's assessment reflects a market value of \$459,580 or \$132.75 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. The comparables have sites ranging in size from 25,680 to 76,384 square feet of land area. The comparables are improved with either a 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 2,921 to 3,414 square feet of living area. The dwellings range from 21 to 43 years old. Each comparable is reported to have a basement, one of walk out design, central air conditioning, one to three fireplaces and a garage ranging in size from 737 to 1,016 square feet of building area. The comparables sold from July 2019 to July 2020 for prices ranging from \$360,000 to \$489,000 or from \$115.27 to \$167.01 per square foot of living area, including land. Based on this evidence, the board of review proposed a reduced assessment of \$149,985 which would reflect a market value of \$449,595 or \$129.87 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 rebuttal, the appellants rejected board of review proposed stipulation and argued the board of review comparables #1, #2 and #3 should be given less weight due to their dissimilar age and/or dwelling size.

Conclusion of Law

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

The record contains ten suggested comparable sales for the Board's consideration. The Board has given less weight to appellants' comparables #4 and #5 along with board of review comparables #1 and #2 due to their dissimilar dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties 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 \$265,000 to \$430,000 or from \$80.74 to \$125.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$459,580 or \$132.75 per square foot of living area, including land, which is greater than the range by the best comparable sales in the 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

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COUNTY

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