



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

APPELLANT: Arnold & Dawn Quast
DOCKET NO.: 20-07140.001-R-1
PARCEL NO.: 09-21-176-016

The parties of record before the Property Tax Appeal Board are Arnold & Dawn Quast, 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 **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: \$26,084
IMPR.: \$97,799
TOTAL: \$123,883

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 part two and part one-story dwelling of frame and masonry exterior construction with 3,512 square feet of living area.¹ The dwelling was constructed in 1991. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 864 square feet of building area. The property has a 66,348 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .47 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story or part two-story and part one-story dwellings of brick or brick and frame exterior construction

¹ Details not provided by the appellants were drawn from the subject's property record card submitted by the board of review.

ranging in size from 3,754 to 3,896 square feet of living area.² The homes were built from 1997 to 2006. Each dwelling has central air conditioning, a fireplace, an unfinished basement, and a garage ranging in size from 672 to 934 square feet of building area. The parcels range in size from 40,095 to 43,779 square feet of land area. The comparables sold from January 2019 to August 2020 for prices ranging from \$245,000 to \$369,900 or from \$64.54 to \$97.55 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$106,472, for an estimated market value of \$319,448 or \$90.96 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,883. The subject's assessment reflects a market value of \$371,352 or \$105.74 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 three comparable sales located within .53 of a mile of the subject and in the subject's assessment neighborhood. The comparables consist of two-story, part one-story and part-two-story, or part two-story and part one-story dwellings of brick, frame, or brick and frame exterior construction ranging in size from 2,816 to 3,979 square feet of living area. The dwellings were built from 1993 to 2006. Each dwelling has central air conditioning, one or two fireplaces, a basement with two having finished area, and a garage ranging in size from 588 to 796 square feet of building area. The parcels range in size from 40,648 to 43,712 square feet of land area. The comparables sold in May 2019 or August 2020 for prices ranging from \$325,000 to \$415,000 or from \$104.30 to \$115.41 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 appellants argued that board of review comparables #1 and #3 should be given less weight due to differences in dwelling size in relation to the subject.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that neither party submitted comparables that were truly similar to the subject due to differences in age, dwelling size, and basement finish. Nevertheless, the Board gives less weight to the appellants' comparable #3 which appears to be an outlier due to its much lower sale price compared to the other sales in the

² Details not reported by the appellants were drawn from the property record cards submitted by the board of review.

record. The Board also gives reduced weight to board of review comparable #1 due to its smaller dwelling in relation to the subject.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #2, and #4 along with the board of review's comparable sales #2 and #3, which are similar to the subject in dwelling size, location, and some features. These most similar comparables sold for prices ranging from \$326,500 to \$415,000 or from \$86.97 to \$106.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$371,352 or \$105.74 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and 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:

May 16, 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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