



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

APPELLANT: Michael & Suzanne Gasso
DOCKET NO.: 20-07207.001-R-1
PARCEL NO.: 20-19-402-032

The parties of record before the Property Tax Appeal Board are Michael & Suzanne Gasso, the appellants; 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: \$17,432
IMPR.: \$69,812
TOTAL: \$87,244

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 1,858 square feet of living area. The dwelling was constructed in 1987 and is approximately 33 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a 476 square foot garage. The property has a 14,113 square foot site and is located Fox River Grove, Algonquin Township, McHenry County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellants submitted information on four comparables located from 2 to 4 blocks from the subject and within the same assessment neighborhood code as the subject. The parcels range in size from 9,239 to 9,279 square feet of land area and are improved with 2-story homes of frame or frame and masonry exterior construction ranging in size from 1,736 to 2,016 square feet of living area. The dwellings are 37 or 43 years old. Each home has a basement, three of which have finished area, central air conditioning, and a 440 or 451 square

foot garage. The comparables have land assessments of \$17,432 or of \$1.88 or \$1.89 per square foot of land area and have improvement assessments ranging from \$59,534 to \$65,726 or from \$31.62 to \$37.86 per square foot of living area. The comparables sold from January to July 2020 for prices ranging from \$238,000 to \$260,000 or from \$128.97 to \$141.44 per square foot of living area, including land.

The appellants also presented a brief contending that the subject home has original finishes and lacks updates. The appellants submitted photographs of the subject property in support of this argument. The appellants further asserted comparables #1, #2, and #3 have been updated and comparable #4 is larger home with an additional bedroom. The appellants presented listing sheets, photographs, and property record cards for their comparables.

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 \$87,244. The subject's assessment reflects a market value of \$261,523 or \$140.75 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. The subject has a land assessment of \$17,432 or \$1.24 per square foot of land area and an improvement assessment of \$69,812 or \$37.57 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales and four equity comparables, together with a grid analysis of the appellants' comparables.

The sales comparables are located within 0.27 of a mile from the subject and within the same subdivision as the subject. The parcels range in size from 9,249 to 9,811 square feet of land area and are improved with 2-story homes ranging in size from 1,768 to 1,824 square feet of living area. The dwellings were built from 1986 to 1988. Each home has a basement, two of which have finished area, central air conditioning, a fireplace, and a 446 or 500 square foot garage. The comparables sold from May 2019 to February 2020 for prices ranging from \$255,000 to \$270,000 or from \$139.80 to \$152.71 per square foot of living area, including land.

The equity comparables are located within 0.29 of a mile from the subject and within the same subdivision as the subject. The parcels range in size from 9,239 to 9,502 square feet of land area and are improved with 2-story homes ranging in size from 1,844 to 1,879 square feet of living area. The dwellings were built in 1984 or 1985. Each home has a basement, central air conditioning, a fireplace, and a 476 square foot garage. The comparables have land assessments of \$17,432 or from \$1.83 to \$1.89 per square foot of land area and have improvement assessments ranging from \$69,509 to \$70,770 or from \$37.41 to \$38.02 per square foot of living area.

Based on this evidence, the board of review stated that it would stipulate to a reduction in the subject's assessment to \$86,680.

The appellants responded that they would not accept the board of review's offer to stipulate. The appellants argued that the subject home is in an inferior condition to the board of review's comparables.

In written rebuttal, the appellants reiterated that the subject home lacks updates. The appellants also presented a spreadsheet summary of comparables and re-submitted listing sheets for their comparables. Pursuant to Section 1910.66(c) of the Board's rules (86 Ill. Admin. Code § 1910.66(c)), "[r]ebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties." To the extent the spreadsheet summary contains evidence of new comparables, these comparables shall not be further considered herein.

Conclusion of Law

The appellants contend in part 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.

As an initial matter, the appellants argued that the subject property lacks the upgrades of the comparables in this record. In support of this argument, the appellant presented listing sheets and photographs of the appellants' comparables to demonstrate these properties have been updated unlike the subject. However, the appellants did not present any evidence regarding the condition or upgrades of the board of review's comparables. Thus, the Board finds the appellants have not demonstrated that the subject home is in an inferior condition to all of the comparables in this record.

The record contains a total of seven comparable sales for the Board's consideration, which are relatively similar to the subject in dwelling size, age, location, and features. The comparables sold from May 2019 to July 2020 for prices ranging from \$238,000 to \$270,000 or from \$128.97 to \$152.71 per square foot of living area, including land. These comparables have smaller lots than the subject and the appellants' comparables are older homes than the subject dwelling but have been updated unlike the subject, suggesting that adjustments to these comparables would be needed to make them more equivalent to the subject. The subject's assessment reflects a market value of \$261,523 or \$140.75 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 appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellants also contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to

the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to land assessment inequity, the record contains a total of eight equity comparables for the Board's consideration. These comparables are located in the subject's neighborhood but are smaller lots than the subject. The comparables have land assessments of \$17,432 or from \$1.83 to \$1.89 per square foot of land area, suggesting that land is assessed on a site basis in the subject's neighborhood. The subject has a land assessment of \$17,432 or \$1.24 per square foot of land area, which is identical to the comparables on a total land assessment basis and below the range on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's land assessment for assessment inequity is not justified.

With respect to improvement assessment inequity, the record contains a total of eight equity comparables for the Board's consideration, which are relatively similar to the subject in dwelling size, age, location, and features. The appellants' comparables are older homes than the subject dwelling but have been updated unlike the subject, suggesting that adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$59,534 to \$70,770 or from \$31.62 to \$38.02 per square foot of living area, including land. The subject has an improvement assessment of \$69,812 or \$37.57 per square foot of living area, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's improvement assessment for assessment inequity 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

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: January 17, 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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