



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

APPELLANT: James Cawley
DOCKET NO.: 21-06301.001-R-1
PARCEL NO.: 14-35-151-001

The parties of record before the Property Tax Appeal Board are James Cawley, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$26,649
IMPR.: \$108,743
TOTAL: \$135,392

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 2021 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 is improved with a two-story dwelling with a stucco exterior containing 3,327 square feet of living area.¹ The dwelling was built in 1993 and is approximately 28 years old. Features of the home include a basement with a 971 square foot recreation room, central air conditioning, one fireplace, and a three-car attached garage. The property has a 1.21-acre site located in Crystal Lake, Nunda 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 improved with two-story dwellings of brick and frame or brick and stucco construction that range in size from 3,118 to 4,460 square

¹ The Board finds the best evidence of the subject's dwelling size was submitted by the board of review which consisted of a copy of the subject's property record card as well as a copy of a sketch with dimensions of the subject dwelling.

feet of living area.² The homes are either 18 or 29 years old being built in 1992 or 2003. Each comparable has a basement with finished area ranging in size from 1,074 to 2,066 square feet, central air conditioning, one fireplace, and a three-car garage. These properties have sites ranging in size from .66 to 1.04 acres. The sales occurred in June 2020 and September 2020 for prices ranging from \$350,000 to \$430,000 or from \$90.58 to \$112.25 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$124,754.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,392. The subject's assessment reflects a market value of \$406,461 or \$122.17 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for McHenry County of 33.31% as determined by the Illinois Department of Revenue.

The board of review submitted a statement from the township assessor asserting that the subject property was purchased in November 2018 for a price of \$420,000, which was also disclosed on a copy of the subject's property record card submitted by the board of review. The assessor also explained the subject dwelling has two central air conditioning units, a full finished basement, and an attached deck.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing the three sales identified by the appellant and three additional sales identified by the township assessor. The three sales selected by the township assessor are improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 3,257 to 3,685 square feet of living area. The homes were built from 1990 to 1994. Each comparable has a basement with finished area ranging in size from 1,048 to 1,767 square feet, central air conditioning, one or two fireplaces, and a garage ranging in size from 486 to 856 square feet of building area. These properties have sites ranging in size from 1.00 to 1.11 acres. The sales occurred from March 2021 to August 2021 for prices ranging from \$470,000 to \$547,500 or from \$127.54 to \$168.10 per square foot of living area, including land. The board of review submission also included an aerial map depicting the location of the subject property and the comparable sales submitted by both parties. The board of review requested confirmation of the assessment.

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.

² Some of the descriptive information about the appellant's comparables was obtained from the grid analysis submitted by the board of review.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and the comparable sales submitted by the board of review as these comparables are most similar to the subject in dwelling size and land area. The Board further finds these comparables are similar to the subject property in dwelling age and most features. These four comparables sold for prices ranging from \$350,000 to \$547,500 or from \$112.25 to \$168.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$406,461 or \$122.17 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Additionally, the record disclosed the subject property was purchased in November 2018 for a price of \$420,000, which is greater than the market value reflected by the subject's assessment, which undermines the appellant's overvaluation argument. The Board gives less weight to the appellant's comparable sales #1 and #3 due to differences from the subject in dwelling size and/or differences in land area. Based on this evidence the Board finds the assessment of the subject property is correct and 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: January 16, 2024



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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