



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

APPELLANT: Debra L. Biolchin Rev TR
DOCKET NO.: 21-06303.001-R-1
PARCEL NO.: 15-19-284-032

The parties of record before the Property Tax Appeal Board are Debra L. Biolchin Rev TR, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$7,185
IMPR.: \$40,134
TOTAL: \$47,319

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 consists of a two-story townhome dwelling of aluminum exterior construction with 1,313 square feet of living area. The dwelling was constructed in 1990. Features of the home include central air conditioning, one fireplace and a 231 square foot 1-car garage. The property has an approximately 2,613 square foot site and is located in Island 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 located within 0.10 of a mile¹ from the subject property. The comparables each have sites with 2,613 square feet of land area and are improved with two-story townhome dwellings of aluminum or vinyl exterior construction

¹ Some property details for the appellant's comparables were found in the grid analysis submitted by the board of review.

with 1,313 square feet of living area all built in 1989. Each comparable has central air conditioning and a 1-car garage. One comparable has a fireplace. The properties sold from May 2018 to September 2019 for prices ranging from \$124,125 to \$143,900 or from \$94.54 to \$109.60 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$45,406 which reflects a market value of \$136,232 or \$103.76 per square foot of living area, land included, 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 \$47,319. The subject's assessment reflects a market value of \$142,056 or \$108.19 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.

In response to the appellant's evidence, the board of review, through the Nunda Township Assessor's Office, asserted the appellant's comparable sales occurred in 2018 and 2019, while the board of review submitted comparable sales occurring closer to the January 1, 2021 assessment date at issue. Furthermore, the board of review reiterated the appellant's comparables in their grid analysis as comparables #1, #2 and #3.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales identified as comparables #4, #5 and #6 which are located within 0.08 of a mile from the subject property. The comparables are improved with two-story townhome dwellings of aluminum or vinyl exterior construction with either 1,297 or 1,313 square feet of living area. The homes were built from 1988 to 1990. Each comparable has central air conditioning and a 1-car garage. One home has a fireplace. The properties sold from May to October 2020 for prices ranging from \$145,000 to \$155,000 or from \$111.80 to \$119.51 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

The record contains six comparable sales for the Board's consideration. The Board gives less weight to each of the appellant comparables which sold in 2018 or 2019, less proximate in time to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #4, #5 and #6 which sold proximate to the assessment date at issue and are similar to the subject in location, age, design, dwelling size and other features. These best comparables sold from May to October 2020 for prices ranging from \$145,000 to \$155,000 or from \$111.80 to \$119.51 per square foot

of living area, including land. The subject's assessment reflects a market value of \$142,056 or \$108.19 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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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