



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

APPELLANT: Mark Ritchie
DOCKET NO.: 21-06374.001-R-1
PARCEL NO.: 09-31-101-007

The parties of record before the Property Tax Appeal Board are Mark Ritchie, the appellant; 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: \$33,360
IMPR.: \$86,406
TOTAL: \$119,766

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 part one-story and part two-story dwelling with 3,120 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement, central air conditioning, a fireplace, and a garage containing 788 square feet of building area. The property has an approximately 5.57-acre site and is located in Woodstock, McHenry Township, McHenry County.¹

The appellant contends overvaluation as the basis of the appeal.² The appellant did not challenge the improvement assessment. In support of this argument the appellant submitted information on three comparable sales of vacant parcels located in Woodstock or Bull Valley and from 3 to 5

¹ The parties differ as to the subject's parcel size. The Board finds the property record card submitted by the board of review to be the best evidence of parcel size in the record.

² Although the appellant marked Recent Sale as the basis of the appeal, the appellant did not complete Section IV – Recent Sale Data of the appeal form, and instead submitted evidence of three comparable sales.

miles from the subject. The comparables range in size from 4.21 to 5.99 acres of land area or from 183,387 to 260,924 square feet of land area. The comparables sold from July to November 2021 for prices ranging from \$65,000 to \$75,000, from \$10,851 to \$16,508 per acre of land area, or from \$0.25 to \$0.34 per square foot of land area. Based on this evidence, the appellant requested a reduced land assessment of \$20,000, for an estimated market value of \$60,006, \$10,773 per acre of land area, or \$0.25 per square foot of land area, 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 \$119,766. The subject's land assessment of \$60,990 reflects a market value of \$183,098, \$32,872 per acre of land area, or \$0.76 per square foot of land area, 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 support of its contention of the correct assessment the board of review submitted a memorandum prepared by the McHenry Township assessor along with data on four comparable sales of improved properties and four vacant land sale comparables.³ Comparable #7 is the same property as appellant comparable #2. The comparables consist of improved or vacant parcels ranging in size from .91 to 7.29 acres of land area. Comparables #1 through #4, the improved parcels, are located in McHenry from .31 of a mile to 5.09 miles from the subject and sold from October 2020 to July 2021 for prices ranging from \$402,003 to \$640,000 or from \$133.06 to \$157.53 per square foot of living area, including land. Comparables #5 through #8, the vacant parcels, are located in Bull Valley and sold from July 2019 to July 2021 for prices ranging from \$69,500 to \$140,000 or from \$15,800 to \$26,168 per acre of land area.

In the memorandum, the assessor argued that the subject's improvement cannot be ignored and that if the parcel were sold, the home would be included in the sale price. The assessor contended that the appellant's comparables #1 and #3 were dissimilar to the subject as they are located 11.5 and 4.7 miles from the subject and outside of the Village of Bull Valley. Based on this evidence, the assessor recommended the land assessment be reduced to \$33,357, which would reflect a market value of \$100,081 or \$17,968 per acre of land area, but recommended increasing the improvement assessment from \$58,776 to \$139,354 for a total assessment of \$172,711.

In rebuttal, the appellant argued that the board of review's comparables are newer, custom-built homes that are located "closer to town." The appellant further argued that the subject was appraised by a realtor, with an adjacent parcel, for a value of \$350,000 to \$400,000 and that a neighbor listed a 5-acre lot for \$75,000.

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

³ For ease of reference, the comparables have been renumbered. The improved comparables have been renumbered comparables #1 through #4 and the vacant parcels have been numbered #5 through #8.

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.

As an initial matter, the Board finds the subject parcel consists of real property including both land and improvements thereon. In Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill. App 3d. 774 (2nd Dist. 1986), the court held an appeal to the Property Tax Appeal Board includes both land and improvements and together constitute a single assessment in this market value case. In Showplace, although the appellant only disputed the subject's land value based on a recent allocated sale price, the Appellate Court held the Property Tax Appeal Board's jurisdiction was not limited to a determination of the land value alone. In accordance with Showplace, the Property Tax Appeal Board will analyze the subject's total assessment in making the determination on whether its assessment is reflective of its fair cash value.

The parties submitted a total of six land comparables and four comparable sales of improved parcels to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to board of review comparable sale #8 which sold less proximate to the January 1, 2021 lien date at issue.

The Board finds the best evidence of the subject's land value to be the appellant's comparables and the board of review's comparable sales #5 through #7, which are relatively similar to the subject in size and location. These most similar comparables sold from March 2020 to November 2021 for prices ranging from \$65,000 to \$140,000, from \$10,851 to \$16,508 per acre, or from \$0.25 to \$0.38 per square foot of land area. The subject's assessment reflects a market value for the land of \$183,098, \$32,872 per acre of land area, or \$0.76 per square foot of land area, which is above the range established by the best comparable sales in this record. However, after analyzing the sales of improved sites presented by the board of review, the Board finds no reduction in the total assessment is warranted. The Board recognizes that the improvement is underassessed but chooses not to increase the subject's total assessment.

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 total 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: October 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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