



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

APPELLANT: Dixon Fandrich
DOCKET NO.: 21-06401.001-R-1
PARCEL NO.: 15-20-277-022

The parties of record before the Property Tax Appeal Board are Dixon Fandrich, 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: \$18,151
IMPR.: \$38,525
TOTAL: \$56,676

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 2-story dwelling of wood siding exterior construction with 1,385 square feet of living area. The dwelling was constructed in 1948. Features of the home include a crawl space foundation,¹ central air conditioning, a fireplace, and an approximately 441 square foot garage. The property has a 15,246 square foot site² and is located in Island Lake, Nunda Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales located from 0.20 of a mile to 1.80 miles from the subject. The parcels range in size from 8,057 to 23,125 square feet of land area and are

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

² The parties differ regarding the subject's site size. The Board finds the best evidence of site size is found in the subject's property record card, which was not refuted by the appellant in written rebuttal.

improved with 1-story, 1.5-story, or 2-story homes of brick and cedar, vinyl siding, or cedar exterior construction ranging in size from 1,404 to 1,848 square feet of living area.³ The dwellings were built in 1929 and 1940 with comparables #2 and #3 having effective ages of 1955 and 1963, respectively. Two homes each have a basement, one of which has finished area, and one home has a crawl space foundation. Two homes have central air conditioning, two homes each have a fireplace, and two homes each have a 240 or a 504 square foot garage. The comparables sold in July and August 2021 for prices ranging from \$155,000 to \$225,000 or from \$105.66 to \$124.57 per square foot of living area, including land.

The appellant also completed Section IV – Recent Sale Data of the appeal petition disclosing the subject sold in May 1993 for a price of \$67,980, the sale was not between related parties, was not due to foreclosure, and was not by contract for deed. The appellant further disclosed the subject was sold by the owner and was not advertised for sale.

The appellant submitted a letter asserting that the subject’s assessment is higher than the comparables on a per square foot basis. The appellant contended that the subject home is a “1.25 story” home⁴ and that it has a 1.5-car garage.⁵ The appellant argued no improvements had recently been made to the subject property.

Based on this evidence, the appellant 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 \$56,676. The subject's assessment reflects a market value of \$170,147 or \$122.85 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales, together with a grid analysis of the appellant’s comparables, property record cards for both parties’ comparables, a map depicting the locations of the parties’ comparables in relation to the subject, and Real Estate Transfer Declarations for the parties’ comparables. In the grid analysis, the board of review reported the appellant’s comparables #2 and #3 are located in Lake County

The board of review’s comparables are located from 0.16 to 0.29 of a mile from the subject. The parcels range in size from 7,405 to 15,246 square feet of land area and are improved with 1.5-story or 2-story homes of aluminum siding, frame, or vinyl siding exterior construction ranging

³ The parties differ regarding the comparables’ site sizes, dwelling sizes, and/or other descriptive details. The Board finds the best evidence of the features and amenities of these comparables is found in their property record cards presented by the board of review.

⁴ The Board notes the subject’s property record card presented by the board of review contains a sketch with measurements of the subject and depicts 432 square feet of second floor living area, representing approximately 30% of the total living area, suggesting the appellant’s description of the subject as a “1.25 story” home may be derived from a percentage calculation. The Board finds the parties do not dispute the subject’s dwelling size or that the subject home has second floor living area.

⁵ The Board notes the appellant described a 441 square foot garage and the subject’s property record card presented by the board of review describes a 440 square foot garage; thus, there appears to be no significant dispute regarding the subject’s garage size.

in size from 1,318 to 1,931 square feet of living area. The dwellings were built from 1932 to 1939. Two homes each have a basement and one home has a crawl space foundation. Each home has central air conditioning and one or two garages ranging in size from 360 to 729 square feet of building area. One home has a fireplace. Comparable #2 has an inground swimming pool and a pool house. The comparables sold from October 2020 to March 2021 for prices ranging from \$150,000 to \$182,000 or from \$94.25 to \$122.15 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office asserting that the appellant's comparable #1 has a larger lot than reported by the appellant due to two parcels being combined; the recent sale reported by the appellant is too remote in time from the assessment date; the appellant's comparable #2 sold again in May 2022 for a price of \$185,000; the appellant's comparable #3 sold in December 2021 for a price of \$235,000; and the appellant reported incorrect information for the comparables which has been corrected in the board of review's grid analysis.

Based on this evidence the board of review requested the subject's assessment be sustained.

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 eight comparable sales, with evidence of two sales for two of these comparables, and evidence of a 1993 sale of the subject property for the Board's consideration. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and did not have the elements of an arm's length transaction as it was not advertised or exposed on the open market. The Board gives less weight to the appellant's comparable #1, which is a 1-story home unlike the subject and lacks a garage which is a feature of the subject. The Board gives less weight to the appellant's comparable #3, due to its location more than one mile from the subject and its approximately 25% larger dwelling size than the subject. The Board gives less weight to the board of review's comparable #3, due to its approximately 28% larger dwelling size than the subject. The Board also gives less weight to the 2022 sale of the appellant's comparable #2, which is less proximate in time to the January 1, 2021 assessment date than other sales in this record.

The Board finds the best evidence of market value in the record to be the 2021 sale of the appellant's comparable #2 and the board of review's comparable sales #1 and #2, which are more similar to the subject in design, location, and dwelling size, although these comparables are older homes than the subject, one of these comparables has a much smaller site than the subject, one of these comparables has two garages unlike the subject, and one of these comparables has an inground swimming pool and a pool house unlike the subject, suggesting adjustments to these

comparables would be needed to make them more equivalent to the subject. These properties also sold proximate in time to the assessment date at issue.

The best comparables sold for prices ranging from \$150,000 to \$174,900 or from \$102.32 to \$124.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$170,147 or \$122.85 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 record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dixon Fandrich
3318 Hyacinth Terrace
Island Lake, IL 60042

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098