



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

APPELLANT: Berman Family Trust
DOCKET NO.: 21-06438.001-R-1
PARCEL NO.: 18-03-401-002

The parties of record before the Property Tax Appeal Board are the Berman Family Trust, 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: \$25,120
IMPR.: \$138,115
TOTAL: \$163,235

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 home of brick and frame exterior construction with 3,884 square feet of living area. The dwelling was constructed in 2016 and is approximately 5 years old. Features of the home include a walkout basement, central air conditioning, a fireplace, and an 830 square foot garage. The property has a 21,780 square foot site and is located in Lakewood, Grafton 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. Two comparables are located within the same subdivision as the subject and have 19,602 and 31,363 square foot sites. The comparables are improved with 2-story or part 1-story and part 2-story homes¹ of brick or brick and frame exterior construction ranging in size from 3,507 to 3,965 square feet of living area.

¹ Additional details regarding the comparables not reported by the appellant are found in the board of review's evidence as these comparables are common to both parties.

The dwellings were built from 2008 to 2018. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 630 to 995 square feet of building area. The comparables sold in March and April 2021 for prices ranging from \$457,500 to \$567,500 or from \$118.55 to \$143.13 per square foot of living area, including land.

The appellant submitted a brief contending that the township assessor has an incorrect bathroom fixture count for the subject home.²

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 \$163,235.³ The subject's assessment reflects a market value of \$490,048 or \$126.17 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales where comparables #1, #2, and #3 are the same properties as the appellant's comparables #1, #2, and #3. The comparables are located in the same assessment neighborhood code as the subject. Comparable #4 is improved with a 2-story home with 3,859 square feet of living area that was built in 2008. This property has a basement and a 842 square foot garage and sold in June 2021 for a price of \$580,000 or \$150.30 per square foot of living area, including land.

The board of review presented a letter from the township assessor's office contending that the subject has a walkout basement unlike the comparables.

Based on this evidence the board of review requested confirmation of the subject's 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.

The record contains four comparable sales, with three common sales, for the Board's consideration, which are similar to the subject in dwelling size, age, location, and features.

² The appellant submitted a copy of the board of review proceedings where it was reported that the subject had 19 plumbing fixtures. The fixture count appears to have been adjusted by the board of review following this proceeding as the board of review's grid analysis and the subject's property record card submitted in this appeal describes the subject as having 16 plumbing fixtures.

³ The Board notes the board of review reported a different assessment for the subject than the assessment shown in the board of review decision presented by the appellant. The Board will utilize the assessment shown in the board of review decision.

These comparables sold for prices ranging from \$457,500 to \$580,000 or from \$118.55 to \$150.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$490,048 or \$126.17 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 when compared to the subject, the Board finds 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

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APPELLANT

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COUNTY

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