



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

APPELLANT: Mark Sandlass
DOCKET NO.: 21-06445.001-R-1
PARCEL NO.: 18-12-154-005

The parties of record before the Property Tax Appeal Board are Mark Sandlass, 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 **A Reduction** 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: \$14,355
IMPR.: \$112,223
TOTAL: \$126,578

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 brick and frame exterior construction with 3,304 square feet of living area.¹ The dwelling was constructed in 2001 and is approximately 20 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 3-car garage. The property has a 22,435 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 an appraisal estimating the subject property had a market value of \$380,000

¹ The record contains evidence presented by the board of review that the subject home has 3,304 square feet of living area, which the appellant accepted in written rebuttal. However, the appellant's appraisal stated the subject home has 3,327 square feet of living area. The Board finds this difference in dwelling size of 23 square feet of living area is not material.

as of October 2, 2020. The appraisal was prepared by Thomas F. Rush, a certified residential real estate appraiser, for a refinance transaction.

Under the sales comparison approach, the appraiser selected four comparables located within 0.34 of a mile from the subject. The parcels range in size from 21,000 to 28,314 square feet of land area and are improved with 2-story homes ranging in size from 3,118 to 3,382 square feet of living area. The dwellings range in age from 18 to 20 years old. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. Three comparables sold from January to September 2020 for prices ranging from \$360,000 to \$420,000 or from \$110.59 to \$127.74 per square foot of living area, including land. One comparable is listed for sale for \$439,900 or \$141.08 per square foot of living area, including land. The appraiser made adjustments to the comparables for financing concessions and for differences from the subject, such as view, finished basement area, and fireplace count, to arrive at adjusted prices ranging from \$371,450 to \$448,355. Based on the foregoing, the appraiser opined a value of \$380,000 under the sales comparison approach.

Under the cost approach, the appraiser concluded a site value of \$75,000 based on the extraction method due to a lack of vacant land sales in the subject's area. The appraiser calculated \$380,880 as the replacement cost new of the subject home, \$76,176 of depreciation, and \$2,500 as the value of the site improvements. Based on the foregoing, the appraiser concluded a value of \$382,200 under the cost approach.

In reconciling these two approaches, the appraiser gave the most weight to the sales comparison approach and stated a value conclusion of \$380,000 for the subject as of October 2, 2020.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,534. The subject's assessment reflects a market value of \$400,883 or \$121.33 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 five comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 23,038 to 65,943 square feet of land area and are improved with part 2-story and part-1-story or 2-story homes ranging in size from 3,172 to 3,600 square feet of living area. The dwellings were built from 1988 to 2002. Each home is reported to have a basement, one or two fireplaces, and a garage ranging in size from 682 to 898 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from July 2020 to May 2021 for prices ranging from \$389,900 to \$550,000 or from \$117.97 to \$160.35 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review presented comparables not located within the same subdivision as the subject.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant presented an appraisal and the board of review presented five comparable sales in support of their respective positions before the Board. The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser selected comparables which are similar to the subject in dwelling size, age, location, site size, and features, and made appropriate adjustments to these comparables. The subject's assessment reflects a market value of \$400,883 or \$121.33 per square foot of living area, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$380,000 as of the assessment date at issue. Since market value has been established the 2021 three year average median level of assessments for McHenry County of 33.31% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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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COUNTY

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