



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

APPELLANT: Keri Williams
DOCKET NO.: 21-06499.001-R-1 through 21-06499.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Keri Williams, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-06499.001-R-1	10-08-179-001	16,601	0	\$16,601
21-06499.002-R-1	10-08-176-010	68,754	24,568	\$93,322

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 1-story dwelling of vinyl siding exterior construction with 1,285 square feet of living area.¹ The dwelling was constructed in 1913 and is approximately 108 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a 2-car 576 square foot garage. The property consists of two parcels with a combined 41,110 square foot site and is located in McHenry, McHenry 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 \$330,000

¹ The parties differ regarding the subject's dwelling size. Both the appraisal presented by the appellant and the subject's property record card presented by the board of review contain sketches with measurements of the subject home. The Board finds the best evidence of the subject's dwelling size is found in the appellant's appraisal.

as of January 1, 2021. The appraisal was prepared by Jennifer Drevline, a certified residential real estate appraiser, for ad valorem tax purposes.

The appraiser noted the subject is located on Pistakee Lake and has a waterfront view. The appraisal includes photographs of flooding at the subject property, which the appraiser described as provided by the appellant. The appraiser stated the subject property is located within a flood plain and presented a flood plain map, which depicts a large portion of the subject property is within a flood plain.

Under the sales comparison approach, the appraiser selected four comparable sales located from 0.02 of a mile to 1.81 miles from the subject. The parcels range in size from 20,037 to 44,867 square feet of land area and are improved with 1-story or 2-story homes ranging in size from 588 to 2,304 square feet of living area. The dwellings range in age from 51 to 108 years old. One home has a walkout basement with finished area and one home has central air conditioning. Each home has one or two fireplaces and a 1-car or a 2-car garage. The comparables sold from July 2020 to August 2021 for prices ranging from \$274,000 to \$427,500 or from \$169.84 to \$465.99 per square foot of living area, including land. The appraiser made adjustments to the comparables for sale date and for differences from the subject, such as site size, condition, room count, dwelling size, foundation type/basement finish, central air conditioning amenity, fireplace count, garage size, and other improvements, to arrive at adjusted sale prices ranging from \$330,225 to \$335,562. Based on the foregoing, the appraiser opined a market value for the subject of \$330,000 as of January 1, 2021.

The appellant also submitted a brief asserting that a drain inlet and storm sewer pipes at the subject property were cleaned by the township in 2017 and a portion of the pipe was replaced in 2021 followed by asphalt patching over the area of the pipe. The appellant further contended the subject property is not served by public water or sewer service.

The appellant presented photographs of the existing drain inlet and storm sewer pipes on the subject property, together with photographs depicting flooding at the subject property.

Based on this evidence, the appellant requested a reduction in the subject's combined total assessment to \$106,032, which would reflect a market value of \$318,128 or \$245.57 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted two sets of its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,848. The subject's assessment reflects a market value of \$383,813 or \$298.69 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 located from 2.18 to 2.97 miles from the subject. The parcels range in size from 11,796 to 13,435 square feet of land area and are improved with 1-story homes ranging in size from 1,280 to 1,505 square feet of living area. The dwellings were built from 1928 to 1970. Each home has a crawl space foundation, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from October 2020 to May 2021 for prices ranging

from \$315,000 to \$389,900 or from \$246.09 to \$299.00 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the appraisal comparables differ from the subject in dwelling size and/or foundation type. The assessor argued the subject's vacant parcel adds to its water frontage even though the parcel may not be buildable and the subject has an unobstructed lake view. Based on this evidence the board of review offered to reduce the subject's total assessment to \$126,481 which would reflect a market value of \$379,481.

In written rebuttal, the appellant rejected the board of review's offer. The appellant argued the board of review's comparables are riverfront not lakefront properties like the subject and are located more than two miles from the subject in different neighborhoods. The appellant contended the appraisal sales are lakefront properties, with two properties located in the same neighborhood as the subject. The appellant argued the board of review's comparables #2 and #3 were updated homes and presented listing sheets for these comparables. The listing sheets for the board of review's comparable #3 describe a January 2020 sale for \$190,000 and a May 2021 sale of a "newly remodeled" home for \$389,900.

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 three comparable sales in support of their respective positions before the Board. The Board finds the best evidence of market value to be the appraisal presented by the appellant. The appraiser selected four comparables, three of which are located in close proximity to the subject. The Board gives less weight to the board of review's comparables, which are located more than two miles from the subject. The subject's assessment reflects a market value of \$383,813 or \$298.69 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$330,000 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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