



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

APPELLANT: Taylor Reinhard
DOCKET NO.: 21-06645.001-R-1
PARCEL NO.: 20-31-301-002

The parties of record before the Property Tax Appeal Board are Taylor Reinhard, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein, 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: \$83,130
IMPR.: \$140,979
TOTAL: \$224,109

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 is improved with a two-story dwelling of frame and brick exterior construction containing 4,242 square feet of living area. The dwelling was built in 1992. Features of the home include a basement that is partially finished, central air conditioning, one fireplace, and an attached three-car garage with 720 square feet of building area. The subject also has an inground swimming pool and two sheds with 300 and 267 square feet of building area, respectively. The property has a 4.89-acre site and is in Barrington, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with 1.5-story or 2-story dwellings of frame or brick construction that range in size from 2,012 to 5,319 square feet of living area. The homes were built from 1971 to 1980. Each comparable has a basement with

finished area, central air conditioning, a fireplace and a garage ranging in size from 529 to 988 square feet of building area. These properties have sites that range in size from 1-acre to 10.31-acres. The sales occurred from January 2020 to May 2021 for prices ranging from \$345,000 to \$825,000 or from \$99.30 to \$171.47 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$188,043.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,109. The subject's assessment reflects a market value of \$672,798 or \$158.60 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.

The board of review provided a statement from the township assessor explaining that the sales used by the appellant were looked over by the township. Appellant's comparable #1 was not used because of its poor condition; a copy of the Multiple Listing Service listing of the property was submitted to support this statement. Appellant's comparables #2 and #4 were not used due to differences from the subject dwelling in size. The township assessor did utilize appellant's comparable sale #3 in his analysis.

In support of its contention of the correct assessment the board of review submitted information on a sales grid analysis prepared by the township assessor using seven comparable sales with comparable #5 being the same property as appellant's comparable #3. The comparable sales are improved with 1.5-story or 2-story dwellings that range in size from 3,730 to 4,762 square feet of living area. The homes were built from 1964 to 1993. Each comparable has a basement with six having finished area, central air conditioning, one to five fireplaces and a two-car to four-car garage ranging in size from 752 to 1,065 square feet of building area. Comparables #1 and #3 each have an inground swimming pool. Comparable #2 has a 1,317 square foot barn and comparable #3 has a 200 square foot shed. The comparables have sites ranging in size from 4.56-acres to 6.09-acres. The sales occurred from June 2020 to December 2020 for prices ranging from \$530,000 to \$915,000 or from \$111.30 to \$217.44 per square foot of living area, including land. In the analysis the township assessor adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$509,432 to \$907,744 with a median adjusted sales price of \$789,687. The township asserted that the sales after adjustments show the subject property is fairly assessed.

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 ten comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. The Board gives less weight to appellant's comparable sale #1 as this property appears to have had condition issues at the time

of sale as the MLS listing associated with this property states the home is “ready for your renovation” and further stated the property is being sold “AS IS.” Additionally, appellant’s comparable #1 has a site that is twice the size as the subject parcel, which detracts from the similarities of the properties. Less weight is given appellant’s comparable sales #2 and #4 as each home differs significantly from the subject dwelling in size and comparable #2 has a site that is 3.89 acres smaller than the subject parcel.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and the comparable sales submitted by the board of review, which includes a common property. These comparables have sites similar to the subject parcel in size and are improved with homes similar to the subject in varying degrees. Only two of the comparables have inground swimming pools as does the subject, suggesting the other properties may require upward adjustments for this feature. Six of the comparables have from one to four more fireplaces than the subject suggesting these comparables would require downward adjustments for this difference. Additionally, one comparable has an unfinished basement whereas the subject has finished basement area, suggesting that this comparable would require an upward adjustment for this characteristic.¹ These most similar comparables sold for prices ranging from \$530,000 to \$915,000 or from \$111.30 to \$217.44 per square foot of living area, including land. Eliminating appellant’s comparable sale #3/board of review comparable sale #5 as an outlier due to its low sales price in relation to the remaining comparables results in a tighter range from \$700,000 to \$915,000 or from \$177.43 to \$217.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$672,798 or \$158.60 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and below the range if one eliminates the outlier. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not justified.

¹ As noted, the township assessor did make such adjustments to the comparables for differences from the subject property.

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:

November 21, 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

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