



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

APPELLANT: James Atlas
DOCKET NO.: 21-06653.001-R-1
PARCEL NO.: 19-36-401-010

The parties of record before the Property Tax Appeal Board are James Atlas, 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: \$51,190
IMPR.: \$214,088
TOTAL: \$265,278

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 two-story dwelling of frame and brick exterior construction with 5,072 square feet of living area.¹ The dwelling was constructed in 1988. Features of the home include a partially exposed basement with finished area, central air conditioning, four fireplaces and a 929 square foot attached garage. The property also has an inground swimming pool and a 1,296 square foot barn. The property has an approximately 5.51-acre site and is located in Barrington Hills, 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 located in Barrington Hills. The appellant did not disclose the proximity of the comparables in relation to the subject but did

¹ Descriptive information regarding the subject not provided by the appellant is found in the evidence presented by the board of review, which also revealed the subject is located in School District 300.

include a computer generated Lake County GIS map depicting the locations of the subject and the comparables. The comparables have sites that range in size from 4.75 to 10.31 acres of land area. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 3,847 to 7,622 square feet of living area. The dwellings were built from 1964 to 1988. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, at least one fireplace and a garage ranging in size from 529 to 1,026 square feet of building area. The comparables sold from November 2019 to August 2021 for prices ranging from \$382,000 to \$975,000 or from \$99.30 to \$144.14 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$202,014, which would reflect a market value of \$606,103 or \$119.50 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$265,278. The subject's assessment reflects a market value of \$796,391 or \$157.02 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, through the township assessor, submitted information on eight comparable sales that are located in Barrington Hills and from .21 of a mile to 1.55 miles from the subject property. The board of review's comparables #2 and #4 are the same properties as the appellant's comparables #1 and #3, respectively. The board of review's comparables #1 and #2 are located in School District 300 and the remaining comparables are located in School District 220. The comparables have sites that range in size from 4.75 to 7.05 acres of land area. The comparables are improved with two-story dwellings ranging in size from 4,159 to 5,563 square feet of living area. The board of review did not disclose the exterior constructions of the comparable dwellings. The dwellings were built from 1964 to 1993. The comparables each have a basement, seven of which have finished area and two of which are described as partially exposed. Each comparable has central air conditioning, two to five fireplaces and an attached garage ranging in size from 527 to 1,349 square feet of building area. Comparables #1 and #5 each have a barn with 560 or 952 square feet of building area. Comparables #3, #5, #7 and #8 each have an inground swimming pool. The comparables sold from November 2019 to May 2021 for prices ranging from \$530,000 to \$987,500 or from \$111.30 to \$217.44 per square foot of living area, including land.

The assessor adjusted the comparables for differences from the subject resulting in adjusted sale prices ranging from \$576,593 to \$969,953 and a median adjusted sale price of \$850,167.

The board of review also submitted a memorandum prepared by the township assessor asserting the township used the appellant's comparable sales #1 and #3. The township did not use comparable #2 due to the sale being a foreclosure according to the enclosed MLS and the appellant's comparable #4 due to its much larger dwelling size when compared to the subject. Furthermore, the appellant's comparable #4 is currently back on the market for \$1,650,000 as depicted in the enclosed MLS. The township provided six sales, along with two sales that were used by the appellant. The assessor contended that the subject is fairly assessed after considering adjustments to the comparables for differences from the subject.

The board of review argued the subject is located in Barrington School District 300 and only two of the comparables are located in the same school district as the subject. The board of review contends that market values are significantly different in School District 300 than those located in School District 220. The board of review asserted that the subject's assessed value is bracketed by the two sales in School District 300.

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 a total of ten comparable sales for the Board's consideration, as two sales were common to the parties. The Board has given less weight to the appellant's comparable #1/board of review comparable #2 due to its sale date occurring in 2019, less proximate in time to the January 1, 2021 assessment date than the other sales in the record. The Board has also given less weight to the appellant's comparables #2 and #4, as well as board of review comparables #1, #5 and #7 due to differences from the subject in age, dwelling size and/or site size. The Board has given reduced weight to the appellant's comparable #3/board of review comparable #4 which appears to be an outlier due to its considerably lower sale price when compared to the remaining sales in the record.

The Board finds the best evidence of market value to be board of review comparables #3, #6 and #9, which sold proximate in time to the assessment date at issue and are overall more similar to the subject in site size, dwelling size, design and age, despite that they are located in a different school district than the subject. However, these three comparables lack a barn and comparable #6 lacks an inground swimming pool, both features of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from June 2020 to April 2021 for prices ranging from \$775,000 to \$987,500 or from \$177.43 to \$196.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$796,391 or \$157.02 per square foot of living area, including land, which falls within the range established by the best comparables in the record in terms of overall market value but below the range on a price per square foot basis. Based on this record, and after considering adjustments to the best comparables for differences from the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is warranted.

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:

December 19, 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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