



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

APPELLANT: Annette Columbia
DOCKET NO.: 21-06657.001-R-1
PARCEL NO.: 10-20-277-002

The parties of record before the Property Tax Appeal Board are Annette Columbia, 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: \$74,905
IMPR.: \$27,650
TOTAL: \$102,555

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 frame and brick exterior construction with 1,996 square feet of living area. The dwelling was constructed in 2002. Features of the home include a walk-out basement with finished area, central air conditioning, two fireplaces and 2-car garage containing 506 square feet of building area.¹ The property has an approximately 21,166 channel front site with 119 feet of water frontage 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 information on five comparable sales that were described as channel front,

¹ Descriptive information regarding the subject not provided by the appellant is found in the evidence presented by the board of review, where the board of review revealed the subject dwelling has central air conditioning, two fireplaces and a walk-out basement with 1,597 square feet of finished area, which was not refuted by the appellant.

lake front or river front properties. The appellant did not disclose the proximity of the comparables in relation to the subject but did 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 7,500 to 18,444 square feet of land area. The comparables are improved with 1-story, 1.5-story, 2-story or part 2-story and part 1-story dwellings of frame exterior construction ranging in size from 1,192 to 2,325 square feet of living area. The dwellings were built from 1900 to 1978. Four comparables each have a basement, three comparables have central air conditioning, two comparables each have a fireplace and two comparables each have a garage with either 240 or 247 square feet of building area. The comparables sold from April to September 2020 for prices ranging from \$157,000 to \$340,521 or from \$87.03 to \$146.46 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$75,772, which would reflect a market value of \$227,339 or \$113.90 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 \$102,555. The subject's assessment reflects a market value of \$307,881 or \$154.25 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 response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor described the subject as a 1,996 square foot ranch home with a walkout basement located on a channel on Lake Jerilyn, part of the Chain of Lakes in unincorporated McHenry Township. With respect to the appellant's comparables, the assessor argued that comparable #1 is an 840 square foot smaller dwelling with no basement located on a very shallow, less desirable channel; comparables #2 and #3 are both 2-story dwellings located on the lake, more desirable than a channel; comparable #4 was significantly remodeled in 1998 and is a contemporary design that is located directly on the river; and comparable #5 is located on an island accessible by boat and not comparable in any way to the subject.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on three comparable sales that are described as channel front properties located .39 of a mile to 3.01 miles from the subject property. The board of review provided ariel photographs depicting the channel front locations of the subject and the comparables. The board of review reported that comparable #1 consists of three parcels and comparable #2 consist of two parcels. The comparables have sites that range in size from 17,769 to 29,848 square feet of land area with either 42 or 100 feet of water frontage. The comparables are improved with 1-story dwellings of frame or frame and brick exterior construction that range in size from 1,360 to 1,724 square feet of living area.² The dwellings were built from 1956 to 1993. The comparables each have a basement with 540 to 1,360 square feet of finished area, two of which walk-outs. Each comparable has central air conditioning, one or two fireplaces and either a 1-car or a 2-car garage. The comparables sold from August 2020 to June 2021 for prices

² The board of review submitted exterior photographs of its comparables depicting the dwellings have frame or frame and brick exterior constructions.

ranging from \$360,000 to \$427,000 or from \$208.82 to \$275.74 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 \$386,890 to \$440,540 and a median adjusted sale price of \$429,010.

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 eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables which differ significantly from the subject in dwelling size or design and none of the five comparables have finished basement area like the subject. Additionally, the appellant's comparables #1, #3 and #5 lack a garage, a feature of the subject; the appellant's comparable #2 lacks central air conditioning and a basement, both features of the subject; and the appellant's comparables #2, #3 and #5 have considerably older dwelling ages when compared to the subject dwelling. The Board has given reduced weight to board of review comparable #2 due to its newer dwelling age when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #3, which have channel front sites, like the subject and are overall most similar to the subject in dwelling size, design, age and some features. These two comparables sold in August 2020 and June 2021 for prices of \$360,000 and \$375,000 or for \$208.82 and \$275.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$307,881 or \$154.25 per square foot of living area, including land, which falls well below the two best comparable sales in the record both in terms of overall market value and 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

AGENCY

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