



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

APPELLANT: Richard Rumsey
DOCKET NO.: 21-06665.001-R-1
PARCEL NO.: 14-13-227-002

The parties of record before the Property Tax Appeal Board are Richard Rumsey, 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: \$31,543
IMPR.: \$132,684
TOTAL: \$164,227

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 vinyl siding exterior construction with 2,988 square feet of living area. The dwelling was constructed in 2001. Features of the home include an English style basement, central air conditioning, a fireplace and a three-car garage.¹ The property has an approximately .27-acre site and is located on the Fox River in McHenry, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in McHenry and one of which is located in the subject's subdivision. The appellant did not disclose the proximity of the

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 an English basement and the site is located on the Fox River with 60 feet of river frontage.

comparables in relation to the subject. The comparables have sites that range in size from .23 to .37 of an acre of land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 1,460 to 2,510 square feet of living area. The dwellings were built from 1930 to 1992. Comparable #1 has a basement. Each comparable has central air conditioning, a fireplace and a two-car garage. The comparables sold from July 2018 to July 2021 for prices ranging from \$225,000 to \$315,000 or from \$125.50 to \$154.11 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$153,179, which would reflect a market value of \$459,583 or \$153.81 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 \$164,227. The subject's assessment reflects a market value of \$493,026 or \$165.00 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 a spreadsheet with information on six comparable sales, where comparables #1 through #3 are identified as the taxpayer comparables, which were previously described. The taxpayer comparables are reportedly located from .21 of a mile to 1.42 miles from the subject property and taxpayer comparable #3 is a river front property. Comparables #4 through #6 are identified as the township comparables that are river front properties located in either McHenry or Crystal Lake and from .62 of a mile to 2.56 miles from the subject property. The comparables have sites that range in size from .11 to .51 of an acre of land area. The comparables are improved with 1.5-story or 2-story dwellings of frame or frame and brick exterior construction ranging in size from 3,319 to 3,630 square feet of living area. The dwellings were built from 1960 to 2003. Comparables #4 and #5 each have a crawl space foundation and comparable #6 has a basement. Each comparable has central air conditioning, one or two fireplaces and a two-car to a four-car garage. The comparables sold from September 2020 to June 2021 for prices ranging from \$410,000 to \$595,000 or from \$122.64 to \$179.27 per square foot of living area, including land.

The board of review also submitted a memorandum prepared by the township assessor, aerial photographs depicting the locations of both parties' comparables in relation to the subject, as well as property record cards for the subject and both parties' comparables. The assessor argued that taxpayer comparable #1 is not located on the Fox River and is 1,040 square feet smaller than the subject, and taxpayer comparables #2 and #3 are located on the Fox River but were given little weight due to comparable #2 having a dwelling that is 1,528 square feet smaller than the subject dwelling, and comparable #3 having a sale date in 2018 and the dwelling is 71 years older than the subject. The assessor contends that township comparable #6 has a year built of 1960 but has been completely torn down to the studs as depicted in the additional photographs included with the submission and it also has 227 feet of river/water frontage.

The board of review reiterated the assessor's comments regarding the taxpayer's comparables and also gave less consideration to the assessor's comparable #6 due to its location being 2.56 miles from the subject and the property consists of three total lots that are situated on the corner

of the Fox River and a canal. The board of review contends the remaining two homes and all the evidence provided indicates the subject is properly 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 a total of six comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3, as well as board of review comparable #6 due to differences from the subject in dwelling size and/or age. Moreover, the appellant's comparable #3 had a sale date occurring in 2018, less proximate in time to the assessment date at issue than the remaining comparables in the record and board of review comparable #6 is located more than 2 miles away from the subject.

The Board finds the best evidence of market value to be board of review comparable sales #4 and #5, which are river front properties like the subject and are overall more similar to the subject in dwelling size and age. However, the Board finds both dwellings have crawl space foundations in contrast to the subject's English style basement, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two properties sold in September and November 2020 for prices of \$410,000 and \$595,000 or for \$122.64 and \$179.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$493,026 or \$165.00 per square foot of living area, including land, which is bracketed by the 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

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