



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

APPELLANT: Karen Bergendorf
DOCKET NO.: 21-06666.001-R-1
PARCEL NO.: 14-12-128-024

The parties of record before the Property Tax Appeal Board are Karen Bergendorf, 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: \$30,431
IMPR.: \$140,215
TOTAL: \$170,646

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 frame exterior construction with 4,146 square feet of living area. The dwelling was constructed in 2019. Features of the home include a basement, central air conditioning, two fireplaces, a four-car garage and an inground swimming pool. The property has an approximately .80-acre site and is located 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. The appellant did not disclose the proximity of the comparables in relation to the subject, although a map was supplied depicting the locations of each property. The comparables have sites that range in size from .25 to .76 of an acre of land area. The comparables are improved with 1.5-story or 2-story dwellings of vinyl siding, frame or brick and frame exterior construction ranging in size from

2,505 to 5,131 square feet of living area. The dwellings were built from 1983 to 1999. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a two-car to a four-car garage. The comparables sold in May or September 2020 for prices ranging from \$285,000 to \$595,000 or from \$113.77 to \$179.27 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$157,546, which would reflect a market value of \$472,685 or \$114.01 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 \$170,646. The subject's assessment reflects a market value of \$512,297 or \$123.56 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 three comparable sales, where comparable #1 is identified as the taxpayer comparable and where the assessor identified the township comparables as #4 and #5, which are the same properties as the appellant's comparables #2 and #3, respectively. All three comparables were previously described and are reportedly located from .19 of a mile to 1.03 miles from the subject property. The assessor adjusted the comparables for differences from the subject to provide adjusted sale prices ranging from \$363,620 to \$655,675, although there is little support for the reported adjustments.

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 contended that the subject property was purchased in 2018 for \$207,000 and the previous structure was "demoed" to build the new one in 2019. The appellant's comparable #2 was not given much weight by the assessor due to its significantly smaller dwelling size and smaller homesite, when compared to the subject. The assessor argued that the subject's market value as reflected by its assessment is within the range of the submitted comparable sales.

In its memorandum, the board of review contends that the township and the appellant both used the same three comparables. The board of review argued that comparable #1 was built in 1983 versus the subject that was built in 2019, is 20% larger than the subject and is located on water; comparable #2 was built in 1995, is 40% smaller than the subject, and is located in a subdivision not like the subject, therefore it was given less weight and consideration; and comparable #3 was built in 1999, is 20% smaller than the subject and is located on water. The board of review contends that comparables #1 and #3 are closest in comparison to the subject, although the subject only has a view of the water. Based on the sale prices of the two best comparables for prices of \$585,000 and \$595,000, the board of review finds the subject is under assessed due to its estimated market value of \$511,989 as reflected by its assessment, although no specific increase was made in this appeal.

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 three comparable sales for the Board's consideration, where the comparables were common to both parties. The Board finds none of the comparables are truly similar to the subject due to significant differences in dwelling size and age. Nonetheless, the Board has given less weight to the appellant's comparable #2/board of review comparable #4 due to its considerably smaller dwelling size, when compared to the subject.

The Board finds the parties' two remaining comparables have varying degrees of similarity when compared to the subject. The appellant's comparable #1 is 36 years older in age, 24% larger in size and is located on the water, unlike the subject, whereas the appellant's comparable #3/board of review comparable #5 is 20 years older in age, 20% smaller in size and is located on a considerably smaller site on the water, unlike the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two properties sold in September 2020 for prices of \$585,000 and \$595,000 or for \$114.01 and \$179.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$512,297 or \$123.56 per square foot of living area, including land, which falls below the two best comparables sales in the record in terms of overall market value but is bracketed by these comparables 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.

As to the board of review's contention that the subject property is under assessed, the Board finds, on this limited record, the board of review did not specify a value for the proposed increase in the subject's assessment. Moreover, the evidence does not support an increase in the subject's assessment, given the significant differences between the subject and the two best comparables in location, land size, dwelling size, age and/or other features. Therefore, based on this record, the Property Tax Appeal Board finds no change in the subject's assessment is justified in this matter.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Karen Bergendorf, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098