



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

APPELLANT: Robert Kueffner
DOCKET NO.: 21-06668.001-R-1
PARCEL NO.: 14-07-300-003

The parties of record before the Property Tax Appeal Board are Robert Kueffner, 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: \$46,780
IMPR.: \$67,061
TOTAL: \$113,841

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 brick and frame exterior construction with 2,154 square feet of living area. The dwelling was constructed in 1983. Features of the home include a basement with finished area, central air conditioning, a fireplace, a two-car attached garage and a four-car detached garage.¹ The property has an approximately 4.29-acre site and is located in Woodstock, 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 either Woodstock, McHenry or Crystal Lake. The appellant did not disclose the proximity of the comparables in relation to the subject. The comparables have sites that range in size from 1.06 to 5.51 acres of

¹ The size of the subject's detached garage is found in the evidence provided by the board of review, which was not refuted by the appellant.

land area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,590 to 2,938 square feet of living area. The dwellings were built from 1971 to 1991. The comparables each have a basement with finished area, one of which is an English style basement. Each comparable has central air conditioning, a fireplace and either a two-car or a three-car attached garage. The comparables sold from November 2018 to August 2021 for prices ranging from \$287,000 to \$454,000 or from \$110.47 to \$154.52 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$83,158, which would reflect a market value of \$249,499 or \$115.83 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 \$113,841. The subject's assessment reflects a market value of \$341,762 or \$158.66 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 five comparable sales, where comparables #1 through #3 are identified as the taxpayer comparables, which were previously described and are reportedly located within 1.29 miles from the subject property. Comparables #4 and #5 are identified as the township comparables that are located within 1.02 miles from the subject property and in either McHenry or Woodstock. The comparables have sites that contain 3 acres and 3.63 acres of land area that are improved with a 1.5-story frame dwelling and a ranch style dwelling that has a 2nd story loft of vinyl siding exterior construction with 2,300 and 2,343 square feet of living area that were built in 1977 and 1989, respectively. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, two fireplaces and either a two-car or a three-car attached garage. The comparables sold in July and November 2020 for prices of \$355,000 and \$418,000 or for \$154.35 and \$178.71 per square foot of living area, including land, respectively.

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 has given less weight to the appellant's comparables #1 and #3, because comparable #1 is significantly larger than the subject dwelling and comparable #3 is a sale from 2018 and has a considerably smaller homesite. The township provided two additional sales from within the preferred time frame, closer in size to the subject dwelling and both have similar size homesites. The three remaining comparable sales range from "\$110.47 to \$178.71" per square foot of living area, including land.

The board of review made reference to the assessor comments and contended the assessor comparables are similar to the subject in gross living area.

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 five comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to differences from the subject in dwelling size. Furthermore, the appellant's comparable #3 has a smaller site size, somewhat older dwelling age and the sale occurred in 2018, less proximate in time to the lien date at issue than the comparables submitted by the board of review.

The Board finds the best evidence of market value to be the two comparables submitted by the board of review, which sold more proximate in time to the assessment date at issue and are overall more similar to the subject in site size, dwelling size and age. However, the Board finds both comparables lack a detached garage and one comparable lacks finished basement area, both features of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, these two properties sold in July and November 2020 for prices of \$355,000 and \$418,000 or for \$154.35 and \$178.71 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$341,762 or \$158.66 per square foot of living area, including land, which is less than the two best comparable sales in the record in terms of overall market value but 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.

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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