



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

APPELLANT: Albert & Alice Baw
DOCKET NO.: 21-06682.001-R-1
PARCEL NO.: 19-31-327-012

The parties of record before the Property Tax Appeal Board are Albert & Alice Baw, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$17,107
IMPR.: \$77,898
TOTAL: \$95,005

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story single family dwelling of frame and masonry exterior construction with 1,695 square feet of living area constructed in 2008. Features of the home include an unfinished basement, central air conditioning and a 578 square foot garage. The property has an approximately 7,635 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.21 of a mile from the subject property. The comparables are improved with one-story dwellings ranging in size from 1,645 to 1,781 square feet of living area.¹ The dwellings were built in either 2005 or 2006. Each comparable has a basement, central air conditioning and a 400 or 410 square foot garage. Three

¹ No site size or basement finished area was disclosed in the appellants' grid analysis.

homes each have one fireplace. The properties sold from February 2020 to November 2021 for prices ranging from \$242,500 to \$260,000 or from \$144.64 to \$155.22 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$85,428 which reflects a market value of \$256,310 or \$151.22 per square foot of living area, land included, when applying 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 \$95,005. The subject's assessment reflects a market value of \$285,215 or \$168.27 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.

The board of review contended each of the appellants' comparables are age restricted duplex style dwellings in contrast to the subject's single family style dwelling, which was not refuted by the appellants in rebuttal.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.08 of a mile to 1.61 miles from the subject property. The comparables have sites that range in size from 7,500 to 12,729 square feet of land area and are improved with one-story dwellings ranging in size from 1,333 to 2,140 square feet of living area. The homes were built from 1990 to 2006. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning and a garage ranging in size from 400 to 654 square feet of building area. Two homes each have one fireplace. The properties sold from April 2017 to February 2021 for prices ranging from \$258,000 to \$300,000 or from \$140.19 to \$197.30 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal the appellants critiqued each of the board of review's comparable sales asserting none are comparable to the subject due to differences in age, location, dwelling size and/or remote sale dates in 2017 and 2019. The appellants' rebuttal grid disclosed the appellants' comparables ranged from 5,591 to 8,848 square feet of land area.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight comparable sales for the Board's consideration. The Board finds the appellants submitted sales of properties which are unrefuted duplex style dwellings while the board of review submitted comparable sales which differ from the subject in age, location, dwelling size and/or sold in 2017 and 2019. Nevertheless, the Board gives less weight to board

of review comparables #1 and #2 which sold in 2019 and 2017, respectively, less proximate in time to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be the appellants' comparables along with board of review comparables #3 and #4 which sold proximate to the January 1, 2021 assessment date but present varying degrees of similarity to the subject in location, age, design, dwelling size and other features, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables sold from February 2020 to November 2021 for prices ranging from \$242,500 to \$263,000 or from \$144.64 to \$197.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$285,215 or \$168.27 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. Given the subject's single family design, age, and dwelling size relative to the best comparables in the record, a market value above the range appears to be logical. Therefore, on this limited record, and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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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COUNTY

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