



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

APPELLANT: Salvatori Cribari
DOCKET NO.: 21-06683.001-R-1
PARCEL NO.: 19-19-352-028

The parties of record before the Property Tax Appeal Board are Salvatori Cribari, the appellant, 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: \$52,475
IMPR.: \$98,415
TOTAL: \$150,890

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 two-story dwelling of frame and masonry exterior construction with 3,523 square feet of living area. The dwelling was constructed in 1999. Features of the home include a walk-out style basement with 1,430 square feet of finished area, central air conditioning, a fireplace and a 620 square foot garage. The property has a 17,017 square foot site situated along the Boulder Ridge Country Club golf course and located in Lake in the Hills, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on ten comparable sales located within 0.13 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 3,119 to 3,822 square feet of living area.¹ The dwellings were built from 1999 to 2004. Each

¹ No site size or other site characteristics were included in the appellant's grid analysis.

comparable is reported to have an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 599 to 741 square feet of building area. The properties sold from February 2019 to April 2021 for prices ranging from \$300,000 to \$429,900 or from \$78.49 to \$122.03 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$131,074 which reflects a market value of \$393,261 or \$111.63 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 \$150,890. The subject's assessment reflects a market value of \$452,987 or \$128.58 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 submitted information on five comparable sales located within 0.19 of a mile from the subject property. Board of review comparables #1, #3 and #5 are the same properties as the appellant's comparables #1, #2 and #5, respectively. The comparables have sites that range in size from 9,348 to 13,781 square feet of land area and are improved with two-story dwellings with either 3,523 or 3,676 square feet of living area. The homes were built in 1999 or 2003. Each comparable has a basement with finished area where three are also walk-out in style. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 599 to 711 square feet of building area. Comparables #1 and #2 are situated on the golf course and comparable #5 backs up to open space. Comparables #3 and #5 each have a screen porch amenity. The properties sold from July 2020 to June 2021 for prices ranging from \$390,000 to \$485,000 or from \$106.09 to \$137.67 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 appellant indicated the board of review comparable #2 is an acceptable sale while board of review comparables #1 and #3 reflect duplicate sales of the appellant's comparables #1 and #2, respectively.

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 12 comparable sales for the Board's consideration, as three properties were common to both parties. The Board gives less weight to appellant comparables #3, #4 and #6 through #10 which lack information regarding site size, location on the golf course and/or finished basement area. Furthermore, appellant comparables #7 through #10 sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #1, #2 and #5 along with each of the board of review comparables, including the three common properties, which are more similar to the subject in age, location, dwelling size, finished basement and other features. However, each of these properties has a smaller site size when compared to the subject and only two of these best comparables have a similar golf course location like the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from July 2020 to June 2021 for prices ranging from \$390,000 to \$485,000 or from \$106.09 to \$137.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$452,987 or \$128.58 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best 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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