



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

APPELLANT: David & Vaiva Scholle
DOCKET NO.: 21-06685.001-R-1
PARCEL NO.: 19-13-351-005

The parties of record before the Property Tax Appeal Board are David & Vaiva Scholle, 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: \$26,933
IMPR.: \$107,261
TOTAL: \$134,194

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 1½-story dwelling of frame exterior construction with 2,274 square feet of living area. The dwelling was constructed in 1975. Features of the home include a walk-out style basement with finished area, central air conditioning, one fireplace and a 531 square foot garage. The property has an approximately 26,540 square foot site and is located in Trout Valley, Algonquin Township, McHenry County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.41 of a mile from the subject property. The comparables are reported to be improved with 1½-story dwellings¹ ranging in size from 2,171 to 2,563 square feet of living area. The dwellings were built from

¹ Photographs of the appellants' comparables included in the grid analysis depict comparable #1 to be split-level in design.

1957 to 1965. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 556 to 630 square feet of building area. The appellants' grid analysis lacks detail with respect to each property's site size and finished basement line is left blank for each of the comparables. The properties sold from February to April 2020 for prices ranging from \$317,000 to \$350,000 or from \$124.31 to \$147.40 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$103,501 which reflects a market value of \$310,534 or \$136.56 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 \$134,194. The subject's assessment reflects a market value of \$402,864 or \$177.16 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 response to the appellants' evidence, the board of review argued, without documentation, the appellants' comparables are not the same style as the subject property, namely "tri-levels to 1½-story" in style, while the board of review comparables are each 2-story in design.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same subdivision as the subject property. The comparables have sites that range in size from 34,398 to 55,327 square feet of land area and are improved with 2-story dwellings ranging in size from 2,356 to 2,607 square feet of living area. The homes were built from 1959 to 1980. Three comparables have a basement with finished area, one of which is walk-out in style and one comparable lacks a basement. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 515 to 609 square feet of building area. Comparable #4 has a lot type described as "Golfcourse B." The properties sold in October 2020 or June 2021 for prices ranging from \$373,000 to \$465,000 or from \$143.08 to \$184.09 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' counsel critiqued the board of review's evidence arguing comparables #1, #2 and #3 are not comparable to the subject due to differences in style. Counsel further contended that board of review comparables #1 and #2 supported a reduction in the subject's assessment based on the per square foot sale price of these properties. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

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 seven comparable sales for the Board's consideration. The Board finds both parties submitted comparables that differ in style/design when compared to the subject's 1½-story design as disclosed on the subject's property record card. Nevertheless, the Board gives less weight to the appellants' comparables #1 and #3 along with board of review comparables #1 and #2 which are older in age when compared to the subject and/or lack a basement foundation in contrast to the subject's finished walk-out basement design.

The Board finds the best evidence of market value to be appellants' comparable #2 together with board of review comparables #3 and #4 which are more similar to the subject in age, location, and basement foundation. These best comparables sold in April 2020 or June 2021 for prices ranging from \$317,000 to \$465,000 or from \$124.31 to \$184.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$402,864 or \$177.16 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 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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