



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

APPELLANT: Sophy Sib
DOCKET NO.: 21-06686.001-R-1
PARCEL NO.: 20-07-454-007

The parties of record before the Property Tax Appeal Board are Sophy Sib, 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 A Reduction 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: \$20,566
IMPR.: \$71,084
TOTAL: \$91,650

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 and masonry exterior construction with 1,825 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 441 square foot garage. The property has an approximately 9,320 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 0.44 of a mile from the subject property. The comparables are improved with 2-story dwellings ranging in size from 1,815 to 2,016 square feet of living area. The dwellings were built from 1987 to 1989. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size

from 399 to 506 square feet of building area.¹ The properties sold from April 2020 to July 2021 for prices ranging from \$240,000 to \$300,000 or from \$125.26 to \$148.81 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$86,493 which reflects a market value of \$259,505 or \$142.19 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 \$94,157. The subject's assessment reflects a market value of \$282,669 or \$154.89 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 seven comparable sales located in the same subdivision as the subject property. Board of review comparables #1, #2 and #3 are the same properties as the appellant's comparables #2, #3 and #5, respectively. The comparables have sites that range in size from 9,269 to 10,065 square feet of land area and are improved with 2-story dwellings ranging in size from 1,815 to 2,185 square feet of living area. The homes were built from 1987 to 1989. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 399 to 504 square feet of building area. The properties sold from July 2020 to July 2021 for prices ranging from \$269,000 to \$370,000 or from \$136.45 to \$171.14 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's counsel critiqued board of review's comparables #1 through #4 these properties are not comparable to the subject due to dwelling sizes which are from 16% to 19% larger than the subject's dwelling size.² 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine comparable sales for the Board's consideration, as three comparables were common to both parties. The Board gives less weight to appellant comparables #1 and #4

¹ The appellant's grid analysis failed to disclose site size or finished basement area of the subject or comparable properties.

² Board of review comparables #1, #2 and #3 are duplicates of appellant comparables, however, comparables #4 through #7 include dwellings with living area ranging from 16% to 20% larger than the subject.

along with board of review comparables #4 through #7 which differ from the subject in dwelling size and/or lack basement finish area.

The Board finds the best evidence of market value to be appellant comparables #2, #3 and #5 as well as board of review comparables #1, #2 and #3, the three common properties, which are more similar to the subject in location, age, design, dwelling size, finished basement area and other features. These best comparables sold from July 2020 to June 2021 for prices ranging from \$269,000 to \$300,000 or from \$142.19 to \$148.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$282,669 or \$154.89 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall market value basis and above the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's 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

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

APPELLANT

Sophy Sib, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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