



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

APPELLANT: Eric H. Wyss
DOCKET NO.: 21-06687.001-R-1
PARCEL NO.: 14-01-310-004

The parties of record before the Property Tax Appeal Board are Eric H. Wyss, 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: \$37,024
IMPR.: \$70,554
TOTAL: \$107,578

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 1-story dwelling of frame and brick exterior construction with 1,712 square feet of living area that was constructed in 1960. Features of the home include a crawl space foundation, one full bathroom, central air conditioning, one fireplace and a 1-car garage. The subject site is approximately 9,000 square foot in size and is located on the Fox River with 60 feet of river frontage. The property is located in McHenry, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.84 of a mile from the subject property. The comparables are improved with 1-story dwellings ranging in size from 1,314 to 1,706 square feet of living area. The dwellings were built from 1956 to 1988. Five comparables have a basement. The homes have from 1½ to 3 full bathrooms. Each dwelling has

central air conditioning, one fireplace and a 1-car or a 2-car garage. The properties sold from March 2020 to January 2021 for prices ranging from \$152,000 to \$232,000 or from \$93.94 to \$146.74 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$68,345 which reflects a market value of \$205,056 or \$119.78 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 \$107,578. The subject's assessment reflects a market value of \$322,960 or \$188.64 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 submitted property record cards and grid analysis with information on the appellant's comparables which disclosed the dwellings have a mixture of vinyl, brick, aluminum and frame exterior construction and have sites that range in size from 7,405 to 58,370 square feet of land area. Two comparables have a crawl space foundation, three comparables have basement finished area and each dwelling has central air conditioning.

The board of review, through the Nunda Township Assessor critiqued each of the appellant's comparables asserting none of the comparables have river frontage like the subject. In support of this assertion, the board of review submitted two aerial maps depicting the subject and proximity each parties' comparable properties. The maps depict the appellant's comparables to have locations more distant from the subject and lacking river frontage while the board of review comparables are more proximate to the subject with each having river frontage like the subject.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.31 of a mile from the subject property.¹ The comparables have sites ranging in size from 10,454 to 25,700 square feet of land area and from 60 to 117 linear feet of river frontage. The sites are improved with ranch style dwellings of brick or frame exterior construction ranging in size from 1,540 to 2,200 square feet of living area. The homes were built from 1953 to 1970. Two comparables have a crawl space foundation and one comparable has a basement with finished area. Each dwelling has 2 full bathrooms, central air conditioning, one or two fireplaces and a 2-car garage. The properties sold from July 2020 to May 2021 for prices ranging from \$325,000 to \$517,000 or from \$206.88 to \$235.00 per square foot of living area, land included. Based on this evidence, the township assessor asserted that an increase in the subject's assessment is supported, although the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel critiqued the board of review comparables, arguing none are comparable to the subject due to differences in dwelling size, bathroom count and garage capacity. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

¹ The board of review's comparables have been renumbered #1 to #3.

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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which lack river frontage like the subject. Furthermore, comparables #3, #4, #5 and #6 each have a basement foundation in contrast to the subject's crawl space foundation. The Board gives less weight to board of review comparable #3 which features a finished basement unlike the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which are more similar to the subject in river front location, age, dwelling size, foundation type and some other features. These two comparables sold in July 2020 and May 2021 for prices of \$415,000 and \$517,000 or for \$206.88 and \$235.00 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$322,960 or \$188.64 per square foot of living area, including land, which falls below the two best comparable sales in this record. Given the subject's lower bathroom count, smaller garage size and slightly smaller dwelling size when compared to the two best comparables, a lower overall market value appears logical. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and neither a reduction nor an increase 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

Eric H. Wyss, 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