



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

APPELLANT: Thomas & Diane Timm  
DOCKET NO.: 21-06690.001-R-1  
PARCEL NO.: 19-05-335-009

The parties of record before the Property Tax Appeal Board are Thomas & Diane Timm, 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:** \$14,692  
**IMPR.:** \$57,618  
**TOTAL:** \$72,310

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 dwelling of masonry exterior construction with 1,368 square feet of living area. The dwelling was constructed in 1965. Features of the home include a basement with finished area, central air conditioning and a 360 square foot garage. The property has an approximately 9,149 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on August 26, 2019 for a price of \$185,000 or \$135.23 per square foot of living area, including land. The appellants reported that the subject property was purchased from the owner of record, the parties to the transaction were not related and the property was advertised using a realtor. The appellants submitted a copy of the Multiple Listing Service (MLS) listing sheet depicting the property had been on the

market for 66 days. A copy of the Settlement Statement reflects the purchase price, the date of sale and identified the seller as Kyla J. Hammarstedt now known as Kyla J. Riley. The Settlement Statement also disclosed that commissions were paid to two realty agencies.

In further support of the overvaluation argument, the appellants submitted information on four comparable sales located within .16 of a mile from the subject property and in the subject's neighborhood. The comparables are improved with one-story dwellings ranging in size from 1,259 to 1,416 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 286 to 396 square feet of building area. Comparable #2 has a fireplace. The comparables sold from February 2020 to December 2021 for prices ranging from \$181,750 to \$210,000 or from \$144.36 to \$148.31 per square feet of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,310. The subject's assessment reflects a market value of \$217,082 or \$158.68 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, through the township assessor submitted a spreadsheet with information on five comparable sales, where comparables #1 and #2 are identified as the appellants' comparables, which were previously described. The board of review reported that these two common comparables are located within .08 of a mile from the subject property and have either a 9,150 or a 10,085 square foot site, and each dwelling has finished basement area. Comparables #3 through #5 are identified as the township comparables that are located in the same subdivision as the subject and within .15 of a mile from the subject property. The comparables have sites ranging in size from 9,150 to 15,748 square feet of land area. The comparables are improved with one-story dwellings ranging in size from 1,176 to 1,534 square feet of living area. The dwellings were built in 1955 or 1956. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning and a garage ranging in size from 312 to 484 square feet of building area. Two comparables each have a fireplace. These three comparables sold from August to October 2020 for prices ranging from \$219,500 to \$225,000 or from \$145.37 to \$186.65 per square foot of living area, including land, respectively.

The assessor adjusted the five comparables depicted in the spreadsheet for differences from the subject to arrive at adjusted sale prices ranging \$212,177 to \$241,108.

The board of review contends that all sales submitted by both the appellant and assessor are ranch homes with basements located in the Colby subdivision and all sold proximate in time to the assessment date at issue. The adjusted values of five of the sales support the board of review decision made at the local level hearing.

In written rebuttal, counsel for the appellants argued that the county did not dispute the recent sale of the subject property, nor does it provide any evidence that the recent sale was not valid. Counsel also argued, that although the recent sale of the subject property is the best evidence of fair market value, the appellants also submitted comparable sales to further support that the recent sale of the subject property is indicative of market value. Based on this evidence, counsel for the appellants requests a reduction in the subject's assessment to reflect the amount shown in section 2c(2) of the appeal petition.

### **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 appellants presented the August 2019 purchase price of the subject, along with four comparable sales and the board of review submitted three comparable sales in support of their respective positions before the Property Tax Appeal Board.

The Board has given little weight to the subject's sale which occurred in August 2019, less proximate in time to the subject's January 1, 2021 assessment date than did the other seven sales in the record, and is thus less likely to be indicative of subject's market value as of the lien date at issue. The Board gives less weight to appellants' comparables #1 and #4, as well as board of review comparable #3 due to their lack of finished basement area, a feature of the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, which sold proximate in time to the assessment date at issue and each dwelling has finished basement area, like the subject. These four comparables are also similar to the subject in location, dwelling size and design, but have somewhat older dwelling ages when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from June to October 2020 for prices ranging from \$192,000 to \$225,000 or from \$144.36 to \$169.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$217,082 or \$158.68 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record and appears to be well supported given its superior age. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: February 20, 2024



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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