



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

APPELLANT: Ashley Hirsch
DOCKET NO.: 23-04010.001-R-1
PARCEL NO.: 15-30-255-016

The parties of record before the Property Tax Appeal Board are Ashley Hirsch, the appellant; 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: \$11,663
IMPR.: \$34,727
TOTAL: \$46,390

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 ranch dwelling of frame exterior construction with 672 square feet of living area. The dwelling was constructed in 1955. Features of the home include a pier foundation, central air conditioning, one bathroom, a 576 square foot detached garage and a shed.¹ The property has a .28-acre site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant completed Section IV – Recent Sale Data of the Residential Appeal petition disclosing the

¹ The Board finds the best description of the subject property was found in the board of review's evidence that included a property record card, sketch with dimensions and photographs of the subject property. Both the appellant and the board of review indicated the subject dwelling has a pier foundation and no basement. However, the board of review's evidence indicated the subject dwelling was built in 1955 and has a 576 square foot detached garage, and a shed which was not refuted by the appellant.

subject property was purchased on April 13, 2023 for a price of \$65,000. The appellant indicated that the seller was Stanley W. Szczepanski, Independent Executor of the Estate of Patricia Saylor and the property was sold by the owner, the sale was not between family members or related corporations, the sale was not due to foreclosure, and the sale was by contract for deed dated March 22, 2023. To document the transaction, the appellant provided a copy of the settlement statement affirming the sale/price, the name of the seller, and the name of the borrower as Ashley J. Hirsch. Furthermore, no real estate commissions were disclosed within the settlement statement. Based on this evidence, the appellant 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 \$46,390. The subject's assessment reflects a market value of \$139,184 or \$207.12 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.²

In response to the appellant's appeal, the board of review asserted the subject's sale was not an arms-length transaction as the PTAX 203 indicated the property was not advertised for sale. As part of the evidence, the board of review included a copy of the PTAX 203 Real Estate Transfer Declaration date stamped on April 14, 2023 by the McHenry County Clerk and Recorder reflecting the property was purchased by executor deed and the answer to Question #7 "Was the property advertised for sale? (i.e. media, sign, newspaper, realtor) was marked "No." Additionally, the board of review provided a letter from the Nunda Township Office where the deputy assessor provided a property description and sales information regarding the subject. The assessor explained in the letter that despite the current owner's assertion that there was a for sale sign posted on the property, the township gave more weight to the PTAX 203 document that indicated the subject was not advertised for sale. The assessor indicated the township found three comparables that are similar to the subject and sold within the preferred time frame.

In support of its contention of the correct assessment, the board of review submitted information on three comparables which included a property record card of each comparable and a map depicting the locations of the three comparables and the subject property. The comparables are located from .52 of a mile to 1.95 miles from the subject. Comparable #1 is the only comparable located with the same neighborhood as the subject. The comparables have from .17 to .33-acre sites that are improved with ranch style or 1-story cottage dwellings of frame and aluminum or frame and vinyl exterior construction ranging in size from 580 to 864 square feet of living area. The comparables were built from 1950 to 1955. Comparable #1 has a full basement, and comparables #2 and #3 have a crawl space foundation. Each comparable has one or two bathrooms, two comparables have central air conditioning, one comparable has a fireplace, and one comparable has a 480 square foot garage. Comparable #1 has a shed, and comparable #3 has an enclosed frame porch. The comparables sold from June to December 2022 for prices of \$130,000 and \$165,000 or from \$190.97 to \$273.18 per square foot of living area, including

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

land. Based on this evidence, board of review requested confirmation of the subject's assessment.

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 appellant provided evidence regarding the sale of the subject property and the board of review submitted three comparable sales for the Board's consideration. The appellant based this appeal on a recent sale of the subject property. The Board finds the record is unclear whether the subject's sale was of an arm's-length nature. The evidence presented by the parties is contradictory as to whether the subject property was actually advertised for sale, which is a key element of an arms-length transaction. The appellant disclosed in Section IV of the residential appeal petition that the subject property was advertised by the owner for one month. However, the board of review provided a copy of the PTAX-203, Real Estate Transfer Declaration, associated with the subject's sale that indicated the property was not advertised for sale. The Board gives more weight to the PTAX-203, which was not refuted by the appellant in rebuttal.

Nevertheless, the Board finds the best evidence of market value to be the board of review comparable sales that are similar in age to the subject and sold proximate in time to the assessment date at issue. Although the board of review comparable #1 is more similar in location to the subject it requires downward adjustments for its 29% larger dwelling size, basement foundation, central air conditioning, fireplace and/or other improvements to make it more equivalent to the subject property. The board of review comparables #2 and #3 require upward adjustments for differences to the subject due to their 10% and 14% smaller dwelling sizes, smaller garage capacity or lack of a garage amenity, and/or other improvements. In addition, the comparables require downward adjustments for central air conditioning, which is not a feature of the subject. The board of review comparables sold from June to December 2022 for prices of \$130,000 and \$165,000 or ranging from \$190.97 to \$273.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$139,184 or \$207.12 per square foot of living area, including land, which is bracketed by these comparables sales on an overall market value basis and falls within the range on a per-square-foot basis. After considering appropriate adjustments to the comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not justified.

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 18, 2025



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

ASHLEY HIRSCH
163 HARBOR DRIVE
LAKE BARRINGTON, IL 60010

COUNTY

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