



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

APPELLANT: Dixon Fandrich
DOCKET NO.: 23-04014.001-R-1
PARCEL NO.: 15-20-277-022

The parties of record before the Property Tax Appeal Board are Dixon Fandrich, 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: \$21,170
IMPR.: \$44,933
TOTAL: \$66,103

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 2023 tax year. The Property Tax Appeal Board (PTAB) finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part 1-story and part 2-story dwelling of wood siding exterior construction with 1,385 square feet of living area. The dwelling was constructed in 1948. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a 440 square foot garage. The property has a 15,114 square foot site and is located in Island Lake, Nunda Township, McHenry County.¹

¹ The parties differ regarding the subject's property characteristics. The appellant contends the county's property record card of the subject property is incorrect concerning its story height, bedroom count, garage capacity; and other features. However, the Board finds the appellant did not present any supportive documentation regarding these features. Therefore, the Board finds the best evidence was found in the board of review evidence, which included the subject's property record card, schematic diagram with dimensions showing the detailed measurements of the improvements, and exterior photographs of the subject dwelling and the detached garage. The schematic diagram and exterior photographs depict the subject is a part 1-story and part 2-story dwelling with crawl space foundation and has a 440 square foot detached garage.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales in "Section V Comparable Sales Grid Analysis" of the residential appeal petition. The appellant reported the comparables are located within the same "Island Lake" assessment neighborhood code as the subject and "In range" of the subject property. The parcels have 4,966 or 7,405 square feet of land area that are improved with 1½-story or 2-story homes of vinyl siding or wood siding exterior construction ranging in size from 1,402 to 1,868 square feet of living area. The dwellings were built from 1943 to 1978. One comparable has a basement with finished area. Each comparable has central air conditioning, one fireplace, and a 2-car garage. The appellant reported the comparables sold in November or December 2023 for prices ranging from \$189,900 to \$264,900 or from \$135.45 to \$165.56 per square foot of living area, including land.

In addition, the appellant provided two pages of typed narrative arguing that the property tax system needed to be reformed along with documentation concerning the appellant's 2023 real estate complaint with the McHenry County Board of Review. The appellant also submitted a subsequent letter to the Property Tax Appeal Board and resubmitted copies of the appellant's 2023 real estate complaint documentation with green colored handwritten notations by the board of review and the 2023 Final Decision by the board of review. The appellant argued that McHenry County has some of the highest property taxes in the United States. Furthermore, the appellant indicated the subject's neighborhood is mainly comprised of older structures with newer houses tightly fitted in between other houses, and that the subject's per square foot value is more expensive than other houses. The appellant reiterated throughout the documentation that the subject's property record card was incorrect arguing the subject is not a 2-story house, the subject has 1½-car garage not a 2-car garage, and has a total of 2 bedrooms, not 3 bedrooms. The appellant also argued that the county needs to correct the subject's property record card.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$48,000.² The requested assessment would reflect a total market value of \$144,014 or \$103.95 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for McHenry County of 33.33% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,103. The subject's assessment reflects an estimated market value of \$198,329 or \$143.20 per square foot of living area, including land, when using the 2023 three-year average median level of assessment for McHenry County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's appeal, the board of review submitted evidence through the Nunda Township Assessor and noted that "All comparable sales submitted by both parties support the assessed value of 1/1/2023." The evidence included a letter from the township assessor, a corrected grid analysis of the appellant's three comparable sales, a township grid analysis

² The appellant requested a reduction in the subject's land and improvement assessments but did not provide market value evidence with respect to the land in order to allow the Board to make a meaningful comparative analysis.

containing one comparable sale, and property record cards and location maps³ of both parties comparables.

In a letter to the Property Tax Appeal Board, the township assessor provided a detailed description of the subject property and further contends the information supplied on the appellant's grid sheet did not match the property record cards for the properties. The assessor addressed the corrections to the comparables highlighted in yellow on the taxpayer's grid analysis and the property record cards that the assessor included for data verification purposes of the comparables. The corrections to appellant's comparable #1 are that it's a waterfront property with 8,577 square feet of land area and is located within a different township (Wauconda) which is depicted on the Lake County parcel map, the dwelling has 1,966 square feet of living area, and the property sold on January 16, 2024 for a price of \$285,000 or \$144.96 per square foot of living area, land included. The corrections to appellant's comparable #2 is that the property has 7,247 square feet of land area, the dwelling is a raised ranch with a lower level with 1,108 square feet of living area, a 572 square foot garage, and sold on January 16, 2024 for a price of \$259,900 or \$234.57 per square foot of living area, land included. The corrections to appellant's comparables #3 are the property has 7,445 square feet of land area, it is a 1.5-story dwelling with 1,152 square feet of living area, has a 480 square foot garage, and sold on January 5, 2024 for a price of \$175,000 or \$151.91 per square foot of living area, land included. The assessor asserted "The township believes the best comparables are the taxpayer's comp #3 (although it sold in 2024) and the townships comp #1. The two sales bookend the subject property in square footage (1,152 sf vs. 1,931 sf), sale price (\$175,000-\$265,000), and sale price sf (\$137.23 to \$151.91)."

In support of its contention of the correct assessment, the board of review submitted a grid analysis and information on one comparable sale located in the same neighborhood and on the same street as the subject property. The board of review reported the parcel has 7,297 square feet of land area that is improved with a 2-story home of frame exterior construction containing 1,931 square feet of living area. The dwelling was built in 1939, has central air conditioning, one fireplace, and a 2-car garage. The comparable sold in November 2023 for a price of \$265,000 or \$137.23 per square foot of living area, including land.

Based on the evidence, the 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 parties submitted a total of four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board recognizes all of the comparables sold from

³ The Board finds the two comparables depicted within "Taxpayer Sales Comps Map" are labeled as the appellant's comparables #2 and #3 but are actually the appellant's comparables #1 and #2 based on their parcel index numbers.

approximately 11 to 13 months after the January 1, 2023 assessment date at issue and have varying degrees of similarity to the subject in site size, design, age, dwelling size and other features. Nevertheless, the Board gave reduced weight to the appellant's comparable #1 which is located in a different assessment neighborhood, township and county than the subject property and, unlike the subject, is a waterfront property. The Board also gave reduced weight to the appellant's comparable #2 due to its considerably newer age and dissimilar raised ranch design when compared to the subject.

The Board finds the best evidence of market value in the record to be the appellant's comparable #3 and the board of review's comparable #1 which are located with the same neighborhood and township as the subject and relatively similar to the subject in age and foundation type. However, the Board finds these comparables have varying degrees of similarity when compared to the subject in site size, dwelling size, and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two properties sold in November 2023 and January 2024 for prices of \$175,000 and \$265,000 or for \$137.23 and \$151.91 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$198,329 or \$143.20 per square foot of living area, land included, which is bracketed by the two most similar comparables sales in the record. Based on this record and after considering the all the appropriate adjustments to the two most similar comparables for differences from 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

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: _____

March 18, 2025

Clerk of the Property Tax Appeal Board

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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