



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

APPELLANT: Nicholas Behan
DOCKET NO.: 23-04079.001-R-1
PARCEL NO.: 10-05-357-014

The parties of record before the Property Tax Appeal Board are Nicholas Behan, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County 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: \$47,304
IMPR.: \$28,955
TOTAL: \$76,259

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a 1-story ranch style dwelling of frame exterior construction with 1,144 square feet of living area.¹ The dwelling was built in 1979 and is approximately 44 years old. Features of the home include a crawl space foundation, central air conditioning, 2 bathrooms, and a 480 square foot garage. The property has an approximately 36,000 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located within 0.20 of a mile from the subject property. The comparables have sites that range in size from 12,000 to 27,000 square feet of land area. The comparables are improved with ranch style dwellings of frame

¹ The subject's property description was obtained from the appellant's evidence because the board of review provided evidence that was for a different parcel other than the subject property under appeal by the appellant.

exterior construction containing 1,008 square feet of living area. The homes were built from 1958 to 1960. The appellant reported comparable #2 was rehabbed in 2015. Two comparables each have an unfinished basement, two comparables each have central air conditioning, and each comparable has from a 336 to a 576 square foot garage. The comparables sold from February 2022 to May 2023 for prices ranging from \$168,000 to \$195,000 or from \$166.67 to \$193.45 per square foot of living area, land included. The appellant disclosed the subject sold in November 2021 for \$152,500. Based on this evidence, the appellant requested the subject's assessment be reduced to \$64,820, which would reflect a market value of \$194,479 or \$170.00 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The appellant submitted a copy of the McHenry County Board of Review final decision for the 2023 tax year disclosing the subject property has a total assessment of \$89,346, which reflects a market value of \$268,065 or \$234.32 per square foot of living area, land included, when using the statutory level of 33.33%.²

The board of review submitted its "Board of Review Notes on Appeal" with the notation that "The McHenry County Board of Review adopts the attached Assessor response and evidence." However, the grid analysis provided within the Notes on Appeal and the township assessor's evidence was for a parcel with different parcel number, address and property owners than the subject property under appeal by the appellant. The board of review provided information on three comparables sales that are located within a different neighborhood than the subject. The comparables have sites that range in size from 3,300 to 8,900 square feet of land area and are improved with 1-story or 1.5-story dwellings of vinyl exterior construction containing from 1,008 to 1,456 square feet of living area. The homes are from 87 to 91 years. Two comparables each have central air conditioning and either a 308 or a 960 square foot garage. One comparable has a fireplace. The comparables sold in September 2022 or July 2023 for prices ranging from \$305,000 to \$399,900 or from \$263.26 to \$302.58 per square foot of living area, land included.

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 parties record contains a total of six comparable sales for the Board's consideration. The Board finds the evidence submitted by the board of review is for a different parcel, and these comparables are dissimilar to the subject in location, site size, age, and other features. Therefore, the Board gives little weight to the board of review's comparables.

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 not published table 3 with the figures for tax year 2023.

The Board finds the best evidence of market value in the record to be the appellant's comparables that sold proximate in time to the January 1, 2023 assessment date and are similar to the subject in location, design and some features. However, these comparables require varying adjustments for differences in features to make them more equivalent to the subject, including but not limited to smaller site sizes, smaller dwelling sizes, older ages, and/or basement finish. The appellant's comparables sold from February 2022 to May 2023 for prices ranging from \$168,000 to \$195,000 or from \$166.67 to \$193.45 per square foot of living area, land included. The subject's assessment reflects a market value of \$268,062 or \$234.32 per square foot of living area, land included, which falls above the appellant's comparables. However, after considering the appropriate adjustments to the appellant's comparables for differences from the subject, the Board finds the subject's assessment is excessive. Based on this record, the Board finds 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: _____

November 19, 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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