



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

APPELLANT: Ron Furst
DOCKET NO.: 23-04084.001-R-1
PARCEL NO.: 20-19-476-001

The parties of record before the Property Tax Appeal Board are Ron Furst, 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 **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: \$84,565
IMPR.: \$187,056
TOTAL: \$271,621

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 dwelling of brick exterior construction with 3,072 square feet of living area. The dwelling was built in 1984 and is approximately 39 years old. Features of the home include a 1,683 square foot basement with finished area, central air conditioning, one fireplace, 2.5 bathrooms, and a garage with 1,393 square feet of building area. Other features included a 2,432 square foot barn, an inground swimming pool, and a 528 square foot enclosed framed porch.¹ The property has an approximately 234,622 square foot site and is located in Barrington, Algonquin Township, McHenry County.

¹ Some of the subject's property characteristics not reported by the appellant were gleaned from the board of review's evidence that included a property record card, detailed sketch with dimensions, an aerial map of the subject property, which was not refuted by the appellant in rebuttal. The board of review reported the appellant owns a vacant lot (PIN #20-19-476-003) at the west end of the subject property with locations shown on the aerial map.

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 from 0.20 of a mile to 3 miles from the subject property. The comparables have sites that range in size from 224,544 to 486,243 square feet of land area. The comparables are improved with 1-story, 1.5-story or 2-story dwellings of frame exterior construction containing from 3,544 to 5,763 square feet of living area. The homes were built from 1967 to 2004, and comparable #1 has a reported effective age of 2015.² Each comparable has from a 3,543 to 3,982 square foot basement with two having finished area, central air conditioning, one or two fireplaces, 4.5 or 5.5 bathrooms, and a garage ranging in size from 745 to 1,324 square feet of building area. The appellant reported comparable #1 has a porch; comparable #2 has a pool and hot tub, and comparable #3 has a porch. The comparables sold from March 2022 to July 2023 for prices ranging from \$690,000 to \$722,000 or from \$119.73 to \$203.72 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$224,778, which would reflect a market value of \$674,401 or \$219.53 per square foot of living area, land included, when using 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 \$271,621. The subject's assessment reflects a market value of \$814,944 or \$265.28 per square foot of living area, land included, when using the statutory level of 33.33%.³

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that are located from 0.76 of a mile to 1.85 miles from the subject. The comparables have sites that range in size from 208,580 to 238,376 per square foot of land area. The comparables are improved with 1-story dwellings of frame or brick exterior construction containing from 2,686 to 3,478 square feet of living area. The homes are from 20 to 39 years old. Each comparable has from a 2,686 to 3,478 square foot basement with two having finished area, central air conditioning, one to three fireplaces, 3 or 4.5 bathrooms, and a garage ranging in size from 781 to 1,248 square feet of building area. The additional grid analysis prepared by the township assessor disclosed comparable #1 has a pole barn and comparable #2 have an enclosed framed porch. The comparables sold from June 2022 to May 2023 for prices ranging from \$625,000 to \$985,000 or from \$179.70 to \$366.72 per square foot of living area, land included.

The board of review submitted a letter to the Property Tax Appeal Board asserting the appellant's comparable differ from the subject in design or dwelling size in contrast to the board of review comparables having dwellings that are 15% of the subject's square footage and within 20 years of the subject's year built. The board of review also provided a copy of the same printout of the appellant's comparable #1 MLS sheet that was provided by the appellant and asserted that it was not an arm's-length sale stating it was sold as a private broker and disclosed on the MLS sheet that the seller must sell the home.

² The appellant provided a copy of the MLS sheet for comparable #1 disclosing the dwelling was built in 2004 but was described as "Rehab in 2015, Rebuilt in 2015."

³ 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.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 record contains a total of six comparable sales for the Board's consideration. The Board finds none of the parties' comparables are truly similar to the subject due to significant differences in location, site size, design, age, dwelling size, and/or basement size. Furthermore, only two comparables have a barn or an inground swimming pool, which are both features of the subject property. Nonetheless, the Board gives less weight to the appellant's comparables and board of review comparable #3 which are significantly less similar to the subject than the other comparables due to differences in their site size, design, dwelling size and/or lack of a finished basement area. Moreover, the appellant's comparable #1 has a much newer effective age than the subject dwelling based on the MLS sheets provided by both parties disclosing it was built in 2004 and rehabbed/rebuilt in 2015. Nevertheless, the Board finds the board of review comparables #1 and #2 sold proximate in time to the January 1, 2023 assessment date at issue and are more similar to the subject in design, age and/or dwelling size, but still require adjustments for varying differences in features to the subject, including but not limited to the newer age of board of review comparable #2 and both comparables smaller dwelling sizes, larger basement sizes and/or a lack of a barn and/or inground swimming pool, which are features of the subject. These two comparables sold in December 2022 or May 2023 for prices of \$969,000 and \$985,000 or for \$352.11 and \$366.72 per square foot of living area, land included. The subject's assessment reflects a market value of \$814,944 or \$265.28 per square foot of living area, land included, which falls below these two comparables. Based on this record and after considering adjustments to the board of review comparables #1 and #2 for differences from 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ron Furst, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

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