FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Eric Plautz
DOCKET NO.: 23-04513.001-R-1
PARCEL NO.: 18-03-476-002

The parties of record before the Property Tax Appeal Board are Eric Plautz, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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:	$27,200
IMPR.:	$206,510
TOTAL:	$233,710

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 consists of a two-story dwelling of frame and brick exterior construction with 4,350 square feet of living area.[1] The dwelling was constructed in 2017 and is approximately 6 years old. Features of the home include a 2,303 square foot basement, central air conditioning, two fireplaces, two attached garages with a combined total of 1,276 square feet of building area and a 718 square foot inground swimming pool. The property has an approximately 30,410 square foot site and is located in Lakewood, Grafton 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 properties that have the same assessment

[1] The Board finds the best description of the subject is found in the property record card provided by the board of review, which was not refuted by the appellant.

neighborhood code as the subject. The appellant did not provide the proximity of the comparables in relation to the subject. The comparables have sites that range in size from 15,242 to 26,672 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 3,399 to 4,757 square feet of living area. The dwellings were built from 1998 to 2005. The appellant reported that each comparable has a central air conditioning, one or two fireplaces and a three-car garage. The comparables sold from March 2020 to December 2022 for prices ranging from $440,000 to $665,000 or from $108.25 to $139.79 per square foot of living area, including land. Based on this evidence and according to the appeal petition, the appellant requested the subject's total assessment be reduced to $203,275, which would reflect a market value of $609,886 or $140.20 per square foot of living area, including land, 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 $233,710. The subject's assessment reflects a market value of $701,200 or $161.20 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.[2]

In response to the appeal, the board of review submitted evidence prepared by the township assessor, which included a letter, PTAB's grid analysis and an additional grid analysis with information on four comparable sales. The assessor critiqued the appellant's comparables. The assessor argued the appellant's comparable #1 is significantly smaller than the subject and was built in 1998 versus the subject being built in 2017, and the appellant's comparable #3 is not the same style home as the subject and the dwelling has no brick. Additionally, the assessor asserted the subject property is improved with a newer built dwelling, has an inground pool and a larger garage than the appellant's comparables. The board of review indicated on its "Board of Review Notes on Appeal" that the appellant's comparables are not the best and only comparables. The board of review argued that the enclosed comparables provided by the township assessor demonstrate that the appellant's comparables have issues with sale dates and GLA (gross living area).

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on four comparable properties that have the same assessment neighborhood code as the subject and are located within .76 of a mile from the subject property. The comparables have sites that range in size from 23,130 to 55,932 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,967 to 4,457 square feet of living area. The dwellings were built from 2001 to 2022 and are from 1 to 22 years old. The comparables each have a basement ranging in size from 2,025 to 2,238 square feet, three of which are either an English style or a walk-out basement.[3] Each comparable has central air conditioning, one to three fireplaces and a

[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.

[3] The township assessor's additional grid analysis described comparables #1, #2 and #4 with either an English style or a walk-out basement.

garage.[4] Comparables #2 and #3 each have an inground swimming pool.[5] The comparables sold from December 2021 to March 2023 for prices ranging from $675,000 to $873,563 or from $170.15 to $196.00 per square foot of living area, including land. Based on this 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 record contains seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables due to their reported lack of a basement and/or their smaller dwelling size, when compared to the subject. Additionally, the appellant's comparables #2 and #3 have sale dates that occurred in 2020 and 2021, less proximate in time to the January 1, 2023, assessment date than the sales provided by the board of review. The Board has given reduced weight to board of review comparable #4, due to its larger site size, when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3, which sold more proximate in time to the lien date at issue and are overall more similar to the subject in site size, dwelling size and design. However, these three comparables are inferior to the subject in age and comparable #1 lacks an inground swimming pool, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables sold from July 2022 to March 2023 for prices ranging from $675,000 to $800,000 or from $170.15 to $194.03 per square foot of living area, including land. The subject's assessment reflects a market value of $701,200 or $161.20 per square foot of living area, including land, which falls within the range established by the best comparables in the record in terms of overall value but below the range on a price per square foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

[4] The township assessor's additional grid analysis described the comparables with garages ranging in size from 814 to 919 square feet of building area, which differs from the garage sizes reported in the notes on appeal grid analysis that indicated the garages range in size from 814 to 1,696 square feet of building area.

[5] The board of review's additional grid analysis revealed comparables #2 and #3 each have an inground swimming pool, which was not refuted by the appellant.

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:

C E R T I F I C A T I O N

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: January 21, 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

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