



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

APPELLANT: James & Michelle Gosling
DOCKET NO.: 23-04779.001-R-1
PARCEL NO.: 09-36-108-012

The parties of record before the Property Tax Appeal Board are James & Michelle Gosling, the appellants; 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: \$28,241
IMPR.: \$68,725
TOTAL: \$96,966

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1-story dwelling of vinyl siding exterior construction with 1,408 square feet of living area. The dwelling is approximately 77 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a 528 square foot garage. The property has a 9,650 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellants' appeal is based on overvaluation.¹ In support of this argument, the appellants the appellant submitted an appeal petition on May 16, 2024 with one comparable sale that was not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that

¹ The appellants indicated a recent sale as the basis for the appeal but submitted evidence regarding one comparable sale, and completed Section IV of the appeal petition for the comparable sale, rather than the subject property as acknowledged in written rebuttal.

applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on the comparable property submitted by the appellants is given no weight.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,966. The subject's assessment reflects a market value of \$290,927 or \$206.62 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from 0.34 of a mile to 2.81 miles from the subject and are riverfront properties like the subject. The parcels range in size from 8,700 to 10,274 square feet of land area and are improved with 1-story homes of vinyl or aluminum siding exterior construction ranging in size from 1,008 to 1,608 square feet of living area. The dwellings range in age from 69 to 91 years old. Each home has central air conditioning, a fireplace, and a garage ranging in size from 300 to 960 square feet of building area. The comparables sold from May 2022 to June 2023 for prices ranging from \$399,900 to \$450,000 or from \$274.66 to \$401.79 per square foot of living area, including land.

The board of review presented the subject's property record depicting the appellants as taxpayers, a sale date of November 16, 2018, and a price of \$181,227, together with a listing sheet for the subject's November 2018 sale describing the subject home as "completely rehabbed in 2018." The board of review also presented the property record card for a property located 1001 N. River Road, depicting Jody Barry as the taxpayer, a sale date of December 14, 2023, and a price of \$223,750. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants acknowledged the subject property is not the same as the property located at 1001 N. River Road, but argued it is similar to the subject property. With regard to the board of review's comparables, the appellants argued these properties differ from the subject in quality of construction, updates/renovation, and dwelling size/layout and are higher end homes than the subject. The appellants contended the subject's master bedroom is under construction due to water damage and mold from a roof leak, and presented photographs depicting this renovation.

² Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

Conclusion of Law

The appellants contend 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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains three comparable sales presented by the board of review. The Board gives less weight to the board of review's comparable #3, which is a substantially smaller home than the subject and is located more than two miles from the subject.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1 and #2, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, location, site size, and some features, but have varying degrees of similarity to the subject in age, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$399,900 and \$450,000 or \$274.66 and \$279.85 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$290,927 or \$206.62 per square foot of living area, including land, which is below the two best comparable sales in this record and is supported after considering appropriate adjustments to the best comparables for differences from the subject.

As a final point, the appellants argued the board of review's comparables are dissimilar to the subject in updates/renovation. The record contains a listing sheet for the subject describing it was rehabbed in 2018, and photographs from the appellants depicting a bedroom being renovated due to water damage and mold. The Board finds the appellants did not submit any evidence to demonstrate when the board of review's comparables were renovated or demonstrating the condition of these properties compared to the subject.

Based on this record the Board finds the subject's assessment is reflective of market value and 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: _____

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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