



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

APPELLANT: Robert Kolton  
DOCKET NO.: 07-04323.001-R-1  
PARCEL NO.: 09-06-452-040

The parties of record before the Property Tax Appeal Board are Robert Kolton, the appellant, and the McHenry County Board of Review.

Based on the facts and exhibits presented, 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:** \$11,376  
**IMPR.:** \$0  
**TOTAL:** \$11,376

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is an unimproved lot of 7,187.36 square feet of land area. The property is located in Lookout Point subdivision, Wonder Lake, McHenry Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation of the subject property. At hearing, appellant testified that he purchased the subject property from his father's estate in 2002 or 2003 for about \$13,500. Appellant also testified that he has had an offer on the subject property in 2005 for \$36,000 that fell through and "today" he had an offer for \$6,000. Appellant further pleaded that he could not afford the tax bill on the subject property which has steadily been increasing since he purchased the property. Thus, appellant felt that he might have to take a \$6,500 loss on the parcel by selling it for \$6,000 or, alternatively, he was considering donating the parcel to the local property owners' association to make a park out of the parcel to avoid future tax bills.

In support of the market value argument, the appellant submitted a grid analysis with information he gathered from a broker on three sales comparables. The properties were unimproved parcels located within three blocks of the subject property and ranging in size from 7,495.46 to 9,120 square feet of land area. The comparables had listing prices ranging from \$3,900 to \$70,000 and sold between January and October 2007 for prices ranging from \$3,000 to \$42,000 or from \$0.42 to \$6.62 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$6,370 or to reflect a market value of approximately \$19,110 or \$2.66 per square foot of land area.

On cross-examination, appellant acknowledged that he has been trying to sell this parcel for years. In particular, in October 2007 appellant acknowledged that there was an asking price of \$39,900 for the parcel (see Multiple Listing Service data sheet in board of review evidence). Appellant further noted that no offers were made and no sale occurred at that or any other price. As to the reason for the failure of the 2005 purchase offer for \$36,000, appellant testified that the lot did not pass the septic test in that the lot would not sustain construction of a three-bedroom dwelling. Appellant further noted that the recent offer for \$6,000 was contingent on the parcel being suitable for construction of a one-bedroom dwelling.

Appellant acknowledged that it was perhaps 2006 when two neighbors adjacent to the subject parcel each offered \$7,000 for a total of \$14,000 to purchase the parcel. However, there was never a formal written offer and as of the date of hearing those neighbors no longer have an interest in acquiring the parcel according to appellant.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$11,376 was disclosed. The subject's assessment reflects an estimated market value of \$34,214 or \$4.76 per square foot of land area using the 2007 three-year median level of assessments for McHenry County of 33.25%. In support of the subject's market value as reflected by its assessment, the board of review presented two letters from Carol Perschke, McHenry Township Assessor, and data concerning the appellant's comparables along with eight 2006 and 2007 vacant land sales in Wonder Lake.

In response to the appellant's data, the board of review reported that appellant's comparable #3 was a parcel containing 7,495.76 square feet of land area with a March 2007 sale price of \$42,000 or \$5.60 per square foot of land area whereas appellant had reported that the parcel only contained 6,344 square feet of land area. The board of review also reported that appellant's comparables #1 and #2 were properties located in Greenwood Township, each with a history of tax sales and both were wetland parcels, presumed to be not buildable (photographs of the parcels were included).

Perschke testified and reported in her letters that the subject parcel has been assessed as buildable and the assessment as a buildable lot was derived from sales data of Wonder Lake (dry) properties. Perschke also wrote:

If evidence exists (from the authority that issues building permits) that it is not buildable I would recommend a 75% reduction of the assessment to keep it uniform with other unbuildable parcels within McHenry Township.

(Letter dated October 16, 2008).

Through Perschke's sale data for Wonder Lake, the board of review presented evidence that the average vacant land sale price in 2006 was \$5.60 per square foot of land area and that the average vacant land sale price in 2007 was \$4.89 per square foot land area. The 2006 data revealed five sales of parcels ranging in size from 5,060 to 12,040 square feet of land area with sale prices ranging from \$33,000 to \$65,000 or from \$3.32 to \$7.74 per square foot of land area. The 2007 data revealed three sales of parcels ranging from 9,600 to 12,000 square feet of land area which sold for prices ranging from \$42,000 to \$48,500 or from \$4.00 to \$5.60 per square foot of land area. Perschke further reported that before implementing the 2007 values, she reduced the average of \$4.89 per square foot land market value to \$4.60 per square foot "allowing for an anticipated equalization factor." Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

On cross-examination, Perschke expounded that the photographs of appellant's comparables #1 and #2 reflect standing water and reeds which is the basis for her contention that the Greenwood Township parcels were presumed to be unbuildable.

On questioning by the Hearing Officer, Perschke testified that a 40 foot wide lot in Wonder Lake is deemed buildable by the McHenry County Planning and Development authority provided it is septic suitable. She also acknowledged that the subject lot may not be appropriate for a three-bedroom dwelling, however, Wonder Lake has a history of 800 to 900 square foot dwellings. Perschke further testified that a lot may be found to be unbuildable because of the location of well and/or septic systems on the neighboring properties, thus rendering the parcel unbuildable by the authorities, however, appellant has not supplied any information from the McHenry County Planning and Development authority to support a determination that the subject lot is wholly unbuildable.

In rebuttal, appellant testified that the subject parcel was only 40 feet wide and because of the location of neighboring wells/septic systems, appellant contends that purchasers of the subject parcel cannot construct a three-bedroom house on the property.

After hearing the testimony and considering the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted on this record.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of eleven comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #1 and #2 due their location in a different township from the subject property. The Board finds the remaining six comparable sales submitted by both parties were similar to the subject parcel in size and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between June 2006 and March 2007 for prices ranging from \$33,000 to \$65,000 or from \$3.32 to \$7.74 per square foot of land area. The subject's land assessment reflects a market value of approximately \$34,214 or \$4.76 per square foot of land area. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar land comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerbis*

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: April 23, 2010

*Allen Castrovillari*

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 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 the subsequent year 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.

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.