



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

APPELLANT: Joseph Gilleran
DOCKET NO.: 08-03777.001-R-1
PARCEL NO.: 18-34-253-016

The parties of record before the Property Tax Appeal Board are Joseph Gilleran, the appellant, by attorney John A. Haderlein, of Law Offices of John Haderlein, Esq. in Libertyville; 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: \$16,985
IMPR.: \$80,213
TOTAL: \$97,198

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 8,755 square foot parcel improved with a two-story dwelling of frame construction built in 2000. The subject contains 2,596 square feet of living area. Features include a 1,428 square foot unfinished basement, central air-conditioning, a garage containing 500 square feet of building area and a fireplace.

The appellant, with counsel, appeared before the Property Tax Appeal Board contending the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellant submitted a grid analysis of four comparable sales located in close proximity to the subject.¹ The comparables were described as two-story frame dwellings that were built from 1999 to 2005. The comparables were situated on lots ranging in size from 8,621 to 15,269 square feet of land area. The comparables had basements

¹ At hearing, appellant's counsel stipulated to the data as submitted by the board of review regarding the comparables submitted by the appellant.

ranging in size from 1,124 to 1,766 square feet of unfinished basement area, central air-conditioning, a fireplace and a garage ranging from 500 to 644 square feet of building area. The comparables sold from May to December of 2008 for prices ranging from \$230,000 to \$280,000 or from \$84.52 to \$139.47 per square foot of living area, including land. The appellants submitted the final decision issued by the McHenry County Board of Review establishing a total assessment for the subject of \$97,198, which reflects a market value of approximately \$292,413 or \$112.64 per square foot of living area, including land, using the 2008 three-year median level of assessments for McHenry County of 33.24% as determined by the Illinois Department of Revenue. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$73,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$97,198 was disclosed. In support of the assessment, the board of review submitted a corrected grid analysis of the appellant's comparables along with property record cards. The board of review argued that the appellant's own evidence supported the subject's assessment. Based on the evidence in the record, the board of review requested confirmation of the subject's assessment.

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

The appellant 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

A total of four comparable sales were submitted for consideration. The Board gave less weight to comparables #1 and #2 because they were dissimilar to the subject in size and exterior construction when compared to the subject. The remaining two comparables sold in August and December of 2008 for \$230,000 and \$270,000, respectively, or for \$99.87 and \$120.16 per square foot of living area, including land. The subject's estimated market value as reflected by its assessment is \$292,413 or \$112.64 per square foot of living area, including land and is supported on a square foot basis. The slightly higher total market value may be justified based on the subject being slightly larger, newer and in a different location than the comparables. No evidence was presented to show the market area of the subject, Heritage of Huntley, and the location of the comparables, Southwind and Spring Lake Farms, over 1.18 miles from the

subject, were similar. Based on this analysis, the Board finds the subject's estimated market value as reflected by its assessment is not excessive.

In conclusion, the Board finds the appellant has not demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and a reduction is not 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: November 30, 2012

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.