



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

APPELLANT: Martin Davis  
DOCKET NO.: 08-04022.001-R-1  
PARCEL NO.: 18-12-251-007

The parties of record before the Property Tax Appeal Board are Martin Davis, 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:** \$27,893  
**IMPR:** \$121,013  
**TOTAL:** \$148,906

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 12,681 square foot parcel improved with a two-story frame and masonry dwelling. The subject was built in 1994 and contains 3,236 square feet of living area. Features include a full unfinished basement, central air-conditioning, a fireplace and an attached 493 square foot garage.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted a grid analysis detailing three comparable properties as well as photographs of the subject and the comparables. The comparables are located within 0.9 miles of the subject. They consist of two-story frame dwellings that were reported to be six or seven years old. The grid analysis lacked specific detail regarding basement area, air-conditioning and number of fireplaces for two of the comparables. One comparable is reported to have a partial basement and a fireplace. Each comparable has a three-car garage. The size for two of the homes was reported to be 2,990 and 3,100 square feet of living area, respectively. The homes sold from June 2008 to

September 2008 for \$389,000 and \$390,000 or \$125.81 and \$130.43, respectively, including land.<sup>1</sup> The appellant also submitted a Notice of Final Decision which reflects a market value for the subject of approximately \$447,972 or \$138.43 per square foot of living area, including land, using the 2008 three-year median level of assessments for McHenry County, as determined by the Illinois Department of Revenue. 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" wherein the subject's total assessment of \$148,906 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis detailing five suggested comparable properties and property record cards along with evidence utilized during the local board of review hearing. Three of the five comparables are located in the subject's neighborhood. The comparables are one-story or two-story frame and masonry dwellings that were built from 1995 to 2007. Each comparable has at least one fireplace, two have a walk-out basement, one has some finished basement area, two have central air-conditioning and each has a garage ranging from 275 to 658 square feet of building area.<sup>2</sup> The comparables ranged in size from 2,458 to 3,805 square feet of living area. The homes sold from April 2007 to June 2008 for prices ranging from \$495,000 to \$634,702 or from \$140.60 to \$201.38 per square foot of living area, including land. The board of review also revealed the subject's assessment was reduced in 2009 to \$134,653. The board of review did not disclose the reason for this reduction. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted eight sales comparables. The Board gave less weight to the board of review's sales comparables #1, #3, #4 because these comparables were dissimilar to the subject in size, age, design, basement area and/or location when compared to the subject. The Board also gave less weight to the appellant's comparable #1 and #2 because of the lack of descriptive data which would enable the Board to make a comparison to the subject. The remaining three sales occurred from September 2007 to August 2008 and ranged from \$390,000 to

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<sup>1</sup> The size for comparable #1 was not reported.

<sup>2</sup> Data taken from property record card.

\$535,000 or from \$130.43 to \$163.49 per square foot of living area, including land. The subject's total assessment of \$148,906 reflects an estimated market value of approximately \$447,972 or \$138.43 per square foot of living area, including land. After considering adjustments and the differences in both parties' suggested market value comparables when compared to the subject property for such items as size, basement area and type, garage size and other amenities, the Board finds the subject's market value as reflected by its assessment is supported by the three most comparable sales properties contained in this record.

Based on this analysis, the Property Tax Appeal 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 no reduction 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn P. Lerski*

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: September 23, 2011

*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.