



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

APPELLANT: Karim Bettich
DOCKET NO.: 09-03153.001-R-1
PARCEL NO.: 18-14-476-005-0040

The parties of record before the Property Tax Appeal Board are Karim Bettich, 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: \$26,309
IMPR.: \$97,621
TOTAL: \$123,930

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame and brick construction that contains 3,178 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement, central air conditioning, one fireplace and a three-car garage with 705 square feet of building area. The subject property has a 10,247 square foot site and is located in the Cheswick Place subdivision, Lake in the Hills, Grafton Township, McHenry County.

The appellant contends the subject property is overvalued for the 2009 tax year based on comparable sales. In support of this argument the appellant submitted information on four comparable sales improved with two-story single family dwellings that ranged in size from 2,746 to 3,724 square feet of living area. The dwellings are of frame or frame and brick construction that were constructed from 2006 to 2009. Each comparable is located in the same subdivision as the subject property. Each comparable had a basement, central air conditioning, one fireplace and a garage ranging in size from 430 to 700 square feet. The comparables had sites ranging in size from 10,125 to 10,935 square feet of land area. The sales occurred from May 2009 to October 2009 for prices ranging from \$332,000 to \$370,000 or from \$93.96 to \$126.37 per square foot of living area, including land. Based on

this evidence the appellant requested the subject's assessment be reduced to \$116,333, which reflects a market value of approximately \$349,000 or \$109.82 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$123,930 was disclosed. The subject's assessment reflects a market value of \$372,498 or \$117.21 per square foot of living area, land included, when using the 2009 three year average median level of assessments for McHenry County of 33.27%.

In support of the assessment the board of review submitted a grid analysis of the appellant's comparables and a grid analysis of five comparable sales identified by the assessor. The comparables identified by the township assessor were improved with two-story single family dwellings of frame or frame and brick construction that ranged in size from 2,703 to 3,640 square feet of living area. The dwellings were constructed from 2005 to 2009 and were located in the subject's subdivision. Each of the comparables had a basement, central air conditioning and a garage ranging in size from 430 to 659 square feet of building area. Four of the comparables had a fireplace. These properties had sites ranging in size from 10,175 to 19,716 square feet of land area. The sales occurred from June 2008 to April 2009 for prices ranging from \$329,900 to \$449,000 or from \$116.48 to \$123.39 per square foot of living area, including land.

In each grid developed by the assessor adjustments were made to the comparables to account for differences from the subject property. The assessor's comparables had adjusted prices ranging from \$360,275 to \$400,958. The appellant's comparables had adjusted prices ranging from \$337,325 to \$394,790.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

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

The record contains nine comparable sales submitted by the parties improved with two-story single family dwellings similar to the subject in location, age, size and features. The Board finds the most probative comparables in this record include the five comparables submitted by the assessor on behalf of the board of review and appellant's comparable sale #2. These comparables sold most proximate in time to the January 1, 2009 assessment date. The sales occurred from June 2008 to May 2009 for prices ranging from \$329,900 to \$449,000 or from \$109.05 to \$123.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$372,498 or \$117.21 per square foot of living area, land included, which is within the range established by the best comparables in the record. Based on this evidence the Board finds the subject's assessment is reflective of market value as of the assessment date at issue and an assessment reduction 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.

Ronald 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: December 21, 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.