



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

APPELLANT: Marilyn Little  
DOCKET NO.: 09-03289.001-R-1  
PARCEL NO.: 14-32-251-041

The parties of record before the Property Tax Appeal Board are Marilyn Little, 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:** \$22,754  
**IMPR.:** \$54,315  
**TOTAL:** \$77,069

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 38,333 square feet of land area is improved with a 52-year old, one-story dwelling of brick construction containing 2,142 square feet of living area. The home features a full unfinished basement, two fireplaces and a two-car garage. The property also has a 144 square foot shed and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on three sales comparables located either on the same street or within 1-mile of the subject property. The comparable parcels are improved with one-story frame or masonry dwellings that were 6 or 50 years old. The comparables range in size from 1,336 to 1,388 square feet of living area and feature full basements, two of which are finished. Each home has central air conditioning and a two-car garage. One comparable has a fireplace. The sales occurred from August 2008 to March 2009 for prices ranging from \$187,000 to \$220,000 or from \$136.80 to \$158.50 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to

\$60,292 which would reflect a market value of approximately \$180,876 or \$84.44 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$77,069 was disclosed. The subject's assessment reflects an estimated market value of \$231,647 or \$108.15 per square foot of living area, including land, using the 2009 three-year median level of assessments for McHenry County of 33.27%.

As to the appellant's evidence, through the township assessor the board of review asserted that two of the appellant's comparables (#1 and #2) were dissimilar due to size and age. In addition, the assessor contends that the subject property is owned by a local realtor who listed the subject for sale in 2009 for \$375,000. The property went off the market in October 2009 with a final asking price of \$299,000.

In support of the subject's assessment, the board of review through the township assessor presented descriptions and sales data on one comparable property in addition to reiterating the appellant's three comparables and presenting "adjusted sales prices" for each of the comparables. There is no factual support in the submission for the purported time adjustment made to the comparable sales to bring the sale to the assessment date of January 1, 2009. The comparable sale presented by the township assessor to support the subject's estimated market value is a 1.03-acre parcel improved with a one-story frame and masonry dwelling that is 33 years old. The home contains 2,421 square feet of living area and features a partial unfinished basement, central air conditioning, a fireplace and a two-car garage along with a 276 square foot shed. This property sold in June 2008 for \$372,000 or for \$153.66 per square foot of living area, including land. 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 this appeal. The Board further finds a reduction in the subject's assessment is/is not warranted.

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). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #1 and #2 due to their substantially newer age when compared to the subject property. The Board finds the remaining two comparables submitted by both parties were most similar to the subject in size, design, exterior construction, foundation and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis.

These two comparables sold in June 2008 and March 2009 for prices of \$210,000 and \$372,000 or for \$153.66 and \$157.19 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$231,647 or \$108.15 per square foot of living area, including land, which is substantially below the range established by the most similar comparables on a per square foot basis and appears justified given the subject's age and lack of central air conditioning which is enjoyed by the comparables. 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.

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: January 31, 2013

*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.