



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

APPELLANT: David J. & Michele Nickleski
DOCKET NO.: 09-03516.001-R-1
PARCEL NO.: 18-24-253-013

The parties of record before the Property Tax Appeal Board are David J. & Michele Nickleski, the appellant, by attorney James G. Militello III, of Zanck, Coen & Wright, P.C. in Crystal Lake; 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: \$28,680
IMPR: \$84,642
TOTAL: \$113,322

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,400 square foot parcel improved with a two-story dwelling of frame construction built in 2000. The subject contains 2,818 square feet of living area. Features include a full, partially finished basement, central air-conditioning, a garage containing 623 square feet of building area and a fireplace.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellants submitted a grid analysis of three comparable sales located in close proximity to the subject. The comparables were described as one-story or two-story frame and masonry dwellings that were either 9 or 11 years old.¹ The comparables were situated on lots ranging from 12,630 to 14,534 square feet. The comparables had partial or full, partially finished basements, central air-conditioning

¹ Photographs submitted by the board of review depict appellants' comparable #1 is a two-story.

and one or two fireplaces. Each home had a garage ranging from 629 to 660 square feet of building area. The comparables sold from January 2009 to February 2010 for prices ranging from \$251,000 to \$300,000 or from \$75.40 to \$107.38 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 \$113,322, which reflects a market value of approximately \$340,613 or \$120.87 per square foot of living area, including land, using the 2009 three-year median level of assessments for McHenry County of 33.27% as determined by the Illinois Department of Revenue. Based on this evidence the appellants requested the subject's total assessment be reduced to \$81,297.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$113,322 was disclosed. In support of the assessment, the board of review submitted a grid analysis and property record cards detailing three suggested comparable sales along with a grid of the appellants' three comparables. All of the comparables were two-story dwellings of frame or frame and masonry construction built from 2000 to 2006 which were located in the same subdivision as the subject. The comparables were situated on lots ranging from 10,400 to 12,630 square feet of land area. The homes ranged in size from 2,794 to 3,382 square feet of living area. Each of the homes had central air-conditioning, a fireplace and a garage ranging from 623 to 660 square feet of building area. Each comparable had a basement.² The homes sold from May 2008 to June 2009 for prices ranging from \$255,000 to \$443,500 or from \$75.40 to \$149.33 per square foot of living area, including land. Various adjustments were made to the comparables for size, basement area and date of sale, however, the individual who made the adjustments was not present at the hearing to provide support for the adjustments made. Based on this evidence, 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 appellants 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 appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants' grid depicted the subject containing 2,826 square feet of living area while the board of review's evidence depicted

² The basement finish for each comparable was not disclosed.

the subject as having 2,818 square feet of living area. The Board finds the best evidence of the subject's size is the subject's property record card, which was not refuted, which depicts the subject as having 2,818 square feet of living area. A total of six comparable sales were submitted for consideration. The Board gave no weight to the adjustments made to the comparables as submitted into evidence because the person who made the adjustments was not present at the hearing to provide direct testimony or subject to cross examination. The Board also gave less weight to comparable #1 submitted by the appellants because its size was dissimilar to the subject. The Board finds the five remaining comparables were generally similar to the subject in most respects and sold from May 2008 to February 2010 for prices ranging from \$251,000 to \$443,500 or from \$87.15 to \$149.33 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$340,613 or \$120.87 per square foot of living area, including land, which is within the range established by the most similar comparables contained in this record. 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 appellants have 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: May 18, 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.