



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

APPELLANT: Domenico & Gail Martinelli  
DOCKET NO.: 09-03519.001-R-1  
PARCEL NO.: 18-36-453-005

The parties of record before the Property Tax Appeal Board are Domenico & Gail Martinelli, the appellants, 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:** \$24,631  
**IMPR:** \$162,384  
**TOTAL:** \$187,015

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 14,875 square foot parcel improved with a one-story brick dwelling containing 3,355 square feet of living area that was built in 2003. Features include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage containing 822 square feet of building area.

The appellants, through counsel, appeared before the Property Tax Appeal Board claiming overvaluation in the assessment process as the basis of the appeal.<sup>1</sup> In support of this claim, the appellants submitted a grid analysis detailing three comparable properties. The comparables are located within 1.5 miles of the subject. They consist of one-story or two-story brick and frame dwellings built from 2001 to 2003. Each comparable has central air conditioning, a fireplace and a three-car garage. The homes have finished basements ranging from 1,812 to 2,103 square feet

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<sup>1</sup> Appellants' counsel, without objection, incorporated the evidence and testimony from Docket No. 09-03518.001-R-1 into this appeal as if fully set forth herein.

with two of the homes having a walkout basement. The comparables range in size from 3,565 to 5,198 square feet of living area and sold from September to December 2008 for prices ranging from \$373,500 to \$500,000 or from \$96.19 to \$104.77 per square foot of living area, including land. The comparables were situated on lots ranging from 16,147 to 27,855 square feet of land area. Based on this evidence, the appellants 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 \$187,015 was disclosed. The subject's assessment reflects a market value of approximately \$562,113 or \$167.54 per square foot of living area, including land, using the 2009 three-year average median level of assessments for McHenry County of 33.27% as determined by the Illinois Department of Revenue. In support of the subject's assessment, the board of review submitted a grid analysis detailing five suggested comparable properties and a grid analysis detailing the appellants' comparables.<sup>2</sup> One of the board of review's comparables is located in the same neighborhood as the subject. The comparables are brick or brick and frame dwellings that were built from 2001 to 2009. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 706 to 860 square feet of building area. Each home has a full basement with one home having a walkout basement. The homes were situated on lots ranging from 16,147 to 24,022 square feet of land area, with one home being located on waterfront property and one described as being a golf course lot. The subject is also described as waterfront property. The comparables have living areas ranging from 2,142 to 3,496 square feet and sold from March 2008 to August 2009 for prices ranging from \$430,000 to \$665,000 or from \$186.60 to \$200.75 per square foot of living area, including land. 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 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 (3<sup>rd</sup> 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 Board finds the parties submitted seven sales comparables. While the Board finds none of the properties were truly similar to the subject, the Board gave less weight to the appellant's comparables #1 and #3 because these two properties were dissimilar to the subject's one-story design. The Board next

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<sup>2</sup> Comparable #2 for both parties was the same property.

considered the remaining comparables submitted by both parties. The Board finds the appellants' comparable #2 and the board of review's comparables #2 and #5 were superior to the subject in size and sold for prices ranging from \$101.30 to \$190.22 per square foot of living area, including land. Further, the Board finds the properties inferior in size to the subject had sale prices ranging from \$186.60 to \$200.70 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$167.54 per square foot of living area, including land, which is within the established range of superior properties; however, it is below the range of inferior properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, and based on a preponderance of the evidence herein, the Board finds the subject's assessment is not excessive in relation to its market value.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

Acting 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 20, 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.