



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

APPELLANT: Heather Carter
DOCKET NO.: 09-04379.001-R-1
PARCEL NO.: 18-28-179-008

The parties of record before the Property Tax Appeal Board are Heather Carter, 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: \$20,155
IMPR.: \$56,212
TOTAL: \$76,367

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 37-year old, one-story single-family dwelling of primarily frame exterior construction. The home features a partial unfinished basement, central air conditioning, two fireplaces and both an attached and a detached garage with a combined size of 1,010 square feet of building area. The property is located in Huntley, Grafton Township, McHenry County.

There is an initial dispute between the parties concerning the dwelling size of the home. The appellant reports "actual sq. ft." of 1,616 square feet, but has no schematic drawing or other explanation of how this figure was determined. The board of review reported the dwelling contains 1,853 square feet of living area and provided three schematic drawings with the exterior measurements set forth. Based on the best evidence in the record, the Property Tax Appeal Board finds the subject dwelling contains approximately 1,853 square feet of living area.

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 within ½ of a mile of the subject. The properties were improved with a two-story and two, one-story brick or frame dwellings that range in age from 37 to 54 years old. The comparables range in size from 1,480 to 2,010 square feet of living area. Each has a full basement, two of which included finished area. Two dwellings have central air conditioning and one has a fireplace. The comparables each have garages ranging in size from 558 to 694 square feet of building area. The sales occurred in June 2009 for prices ranging from \$146,000 to \$183,000 or from \$72.64 to \$123.65 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$70,862 which would reflect a market value of approximately \$212,046 or \$114.43 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 \$76,367 was disclosed. The subject's assessment reflects an estimated market value of \$229,537 or \$123.87 per square foot of living area, including land, using the 2009 three-year median level of assessments for McHenry County of 33.27%.

In support of the subject's assessment, the board of review presented data gathered by the Grafton Township Assessor. The assessor noted some differences between the subject and the comparables which the appellant presented and asserted that her comparable #2 was "a foreclosure" with a notation that the "seller/buyer bank govt agency." The assessor also asserted each of these sales occurred after the assessment date of January 1, 2009.

To support the estimated market value of the subject based on its assessment, the assessor prepared a grid analysis with descriptions and sales data on nine comparable properties located in Huntley, Lakewood or Crystal Lake. The comparables consist of one-story frame or frame and masonry dwellings that range in age from 5 to 59 years old. The dwellings range in size from 882 to 2,462 square feet of living area. Features include full or partial basements. Eight comparables have central air conditioning and a garage ranging in size from 314 to 938 square feet of building area. Four of the properties also have a fireplace and three properties have a screened porch. The comparables sold between May and December 2008 for prices ranging from \$120,000 to \$490,000 or from \$135.95 to \$199.03 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 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 (3rd 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 twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #2 for its difference in design when compared to the subject dwelling. In addition, the Board has given less weight to board of review comparables #1, #2, #3, #4, #6, #7 and #8 due to differences in age, dwelling size and/or features when compared to the subject property. The Board finds appellant's comparables #1 and #3 along with board of review comparables #5 and #9 were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between September 2008 and June 2009 for prices ranging from \$178,000 to \$292,500 or from \$105.39 to \$177.27 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$229,537 or \$123.87 per square foot of living area, including land, which falls within the range established by the most similar comparables both on total sale price and on a per square foot basis. After considering these 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.