



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

APPELLANT: Sandra Myers  
DOCKET NO.: 09-04623.001-R-1  
PARCEL NO.: 15-19-352-009

The parties of record before the Property Tax Appeal Board are Sandra Myers, 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:** \$20,942  
**IMPR:** \$101,896  
**TOTAL:** \$122,838

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with an 11-year old, two-story frame and masonry dwelling that contains approximately 2,730 square feet of living area. The home features a full unfinished basement, central air conditioning, a fireplace and a 713 square foot garage. The home also has a swimming pool 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 in close proximity to the subject. The properties were improved with two-story frame or frame and masonry dwellings that range in age from 8 to 18 years old. The comparables range in size from 3,204 to 3,500 square feet of living area. Each home has central air conditioning, a fireplace and a 2.5-car to 4-car garage. No data on foundations or basements was presented by the appellant. Comparable #1 reportedly sold in 2010 for \$255,000 or \$72.86 per square foot of living area, including land. Comparable #2 reportedly sold for \$399,900 or \$124.81 per square foot of living area, including land, although no date for this

sale was set forth. Comparable #3 was described as a January 2010 "foreclosure" with no date of sale or sale price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$122,838 was disclosed. The subject's assessment reflects an estimated market value of \$369,216 using the 2009 three-year median level of assessments for McHenry County of 33.27%.

As to the appellant's sales evidence, the board of review provided the applicable property record cards and reported comparable #1 sold in March 2010 for \$247,000; comparable #2 sold in December 2010 for \$382,500; and comparable #3 sold in December 2010 for \$486,000. Since the assessment date at issue is January 1, 2009, the board of review contends these 2010 sales "hold no weight and should not be given any consideration for the 2009 appeal."

In conclusion, the board of review contends that the appellant has not submitted sufficient evidence to warrant a reduction in the subject's estimated market value based on its assessment and therefore, the subject's assessment should be confirmed.

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.

Pursuant to Section 1910.30(h) of the rules of the Property Tax Appeal Board, "[e]ach petition must also set forth the assessment for the subject property the contesting party [the appellant in this case] considers to be correct." (86 Ill.Admin.Code §1910.30(h); see also §1910.30(j)). The appellant herein requested a total assessment of \$122,838 which was the identical assessment placed on the property by the McHenry County Board of Review as set forth in its Notice of Final Decision issued on March 12, 2010.

In the Residential Appeal petition, 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 Appellate Court's opinion in Commonwealth Edison Co. v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901 (2<sup>nd</sup> Dist. 2008), noted that it is the appellant or contesting party that has the burden of first producing sufficient evidence or argument

to challenge the correctness of the assessment. Id. at 914. The Property Tax Appeal Board finds on this record that the appellant did sustain his burden under Section 1910.63(b) which provides that:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

(86 Ill.Admin.Code §1910.63(b)).

The record contains a total of three sales with varying degrees of similarity and dissimilarity to the subject property for the Property Tax Appeal Board's consideration. The Board finds based on the best evidence in the record these comparables sold between March and December 2010 for prices ranging from \$247,000 to \$486,000. The subject's assessment reflects a market value of approximately \$369,216, which falls within the range established by the only sales comparables presented by the appellant in this record. After considering these comparable sales and adjustments for differences with the subject, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject property's assessment is excessive in relation to its estimated market value and a reduction in the subject's assessment is not warranted on this record.

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.



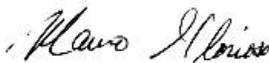
Chairman



Member



Member



Member



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



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.