



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

APPELLANT: Robert Teberg
DOCKET NO.: 09-06315.001-R-1
PARCEL NO.: 14-35-426-014

The parties of record before the Property Tax Appeal Board are Robert Teberg, 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: \$28,265
IMPR: \$121,779
TOTAL: \$150,044

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of Property Tax Appeal Board lowering the assessment of the subject property for the 2008 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story owner occupied single family dwelling of frame and brick exterior construction with 3,350 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and a three-car attached garage. The property has a .88 acre site and is located in Crystal Lake, Nunda Township, McHenry County.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2008 tax year under Docket Number 08-04166.001-R-1. In that appeal the Property Tax Appeal

Board issued a decision on September 20, 2013, reducing the subject's assessment to \$153,735 based on the evidence submitted by the parties.

The appellant marked comparable sales and assessment inequity as the bases of the 2009 appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales improved with two-story dwellings of frame, brick or frame and brick construction that ranged in size from 3,059 to 3,400 square feet of living area. The dwellings were constructed from 1989 to 1990 and were located from 1/8 of a mile to approximately 1 mile from the subject property. Each comparable had a full basement with two being finished. Each comparable also was described as having central air conditioning, one fireplace and a three-car garage. The sales occurred from April 2009 to December 2009 for prices ranging from \$380,000 to \$387,000 or from \$113.24 to \$124.22 per square foot of living area, land included. The appellant provided no assessment information with respect to these comparables. The appellant requested the subject's assessment be reduced to \$137,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,044. The subject's assessment reflects a market value of \$450,989 or \$134.62 per square foot of living area, land included, when using the 2009 three year average median level of assessment for McHenry County of 33.27% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information from the Nunda Township Assessor. The township assessor prepared a grid analysis using appellant's comparables #1 through #3 and provided three additional comparables located in Nunda Township. The township assessor explained that one of the comparables used by the appellant was located in Algonquin Township and was not used in the assessor's analysis because there were adequate sales within Nunda Township. In the analysis the assessor made adjustments to the sales for different characteristics from the subject property.

The three additional sales identified by the assessor were improved with two-story dwellings of vinyl and brick or frame and brick exterior construction that ranged in size from 2,994 to 3,334 square feet of living area. The dwellings were constructed from 1989 to 1995. Each comparable had a basement with two being partially finished. Each comparable also had central air conditioning, one or two fireplaces and a three-car garage. These properties sold from July 2009 and August 2009 for prices ranging from \$435,000 to \$505,000 or from \$130.47 to \$157.65 per square foot of living area, including land.

The assessor also presented an assessment equity analysis using appellant's comparable #1 and four additional comparables that had improvement assessments ranging from \$30.70 to \$38.96 per

square foot of living area. The subject property has an improvement assessment of \$36.35 per square foot of living area.

The board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted copies of the Coldwell Banker website listings for the additional comparables identified by the township assessor. The appellant contends these comparables were of a higher quality than the subject dwelling.

Conclusion of Law

The appellant contends 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. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board further finds that the subject property was the subject matter of an appeal for the 2008 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$153,735. The record further depicts the subject property is an owner occupied dwelling. Furthermore, the 2008 tax year and 2009 tax year are within the sale general assessment period for McHenry County. (See 35 ILCS 200/9-215). Additionally, the decision of the Property Tax Appeal Board for the 2008 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The subject's assessment for the 2009 tax year is less than the assessment as determined by the Property Tax Appeal Board for the 2008 tax year. After considering the requirements of section 16-185 of the Property Tax Code which provides that the assessment as determined by the Property Tax Appeal Board for the 2008 tax year shall remain in effect for the

remainder of the general assessment period, subject to equalization, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

Furthermore, the record contains information on six comparable sales submitted by the parties that have varying degrees of similarities to the subject property. These properties had prices ranging from \$113.24 to \$157.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$134.62 per square foot of living area, land included, which is within the range established by the comparable sales on a per square foot basis.

Based on this record the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant marked assessment equity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis. Although the appellant marked assessment equity as the basis of the appeal, no equity analysis was presented by the appellant calling into question the correctness of the assessment on this basis.

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

Richard 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: November 21, 2014

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.