



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

APPELLANT: Gary D. & Gail K. Johnson
DOCKET NO.: 10-02309.001-R-1
PARCEL NO.: 19-07-251-024

The parties of record before the Property Tax Appeal Board are Gary D. & Gail K. Johnson, the appellants, 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: \$23,025
IMPR.: \$44,302
TOTAL: \$67,327

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 12,800 square feet of land area is improved with a 34-year old, split-level single-family dwelling of frame exterior construction containing 1,494 square feet of above-grade living area. The dwelling features a finished lower level of 744 square feet, central air conditioning and a 483 square foot garage. The property is located in Crystal Lake, Algonquin Township, McHenry County.

The appellants' appeal is based on overvaluation of the subject property. As part of the appeal, the appellants also submitted a letter arguing that prior to the hearing held before the McHenry County Board of Review, the appellants did not have a sufficient opportunity to review and analyze the assessor's evidence refuting the appeal; no official from the assessor's office was present at the hearing to be questioned by the appellants; and the appellants contend that procedures established by the board of review were not followed regarding the hearing process and/or sharing of evidence.

In support of this market value argument, the appellants completed the Section V grid analysis and submitted information

on three sales comparables located ½-mile from the subject property. The comparable parcels range in size from 9,000 to 21,473 square feet of land area. The parcels are improved with a split-level, a 1.5-story and a two-story dwelling of frame exterior construction. Each comparable dwelling is 38 years old and ranges in size from 1,150 to 2,508 square feet of above-grade living area. Comparable #3 reportedly has a basement with finished area. The appellant indicated that the township assessor's computer database lacked information as to air conditioning, fireplace amenity and/or garage information for the comparable properties. The sales occurred from April 2009 to November 2009 for prices ranging from \$169,000 to \$180,000 or from \$71.77 to \$155.65 per square foot of above-grade living area, including land.

Based on this evidence, the appellants requested reductions in both the land and improvement assessments of the subject property for a revised total assessment of \$59,033 or a market value of approximately \$177,099 or \$118.54 per square foot of above-grade living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$67,327 was disclosed. The subject's assessment reflects an estimated market value of \$209,025 or \$139.91 per square foot of above-grade living area, including land, using the 2010 three-year median level of assessments for McHenry County of 32.21%.

In response to the appeal, the board of review contends that sale data from the subject's subdivision as gathered by the township assessor does not support a change in the assessment of the subject property. Also submitted was a memorandum from the Algonquin Township Assessor's Office asserting that the appellants' comparables are "located in an inferior subdivision." The subject property is reportedly in a more desirable area with nicer models and a neighborhood which offers amenities "that are exclusively for their own use, such as a pool, clubhouse, tennis courts, etc." In the remarks, the assessor noted that appellants' comparables #1 and #2 differ from the subject both in story height and living area square footage from the subject dwelling.

In further support of the subject's estimated market value as reflected by its assessment, the township assessor prepared a spreadsheet of five sales where comparable #1 is the same property as appellants' comparable #3. The properties are located in various sections of the Four Colonies subdivision where properties in Units #1 and #4 "have exclusive access to Clubhouse, pool, tennis courts, etc." The subject is located in Unit #1. The parcels are improved with split-level single-family dwellings that are from 33 to 41 years old. The dwellings range in size from 1,150 to 1,494 square feet of above-grade living area. The comparables have lower levels with finished area, central air conditioning and a garage ranging in size from 264 to 500 square feet of building area. Four of the comparables

feature a fireplace. These comparables sold between April 2008 and June 2011 for prices ranging from \$173,000 to \$230,000 or from \$115.80 to \$170.88 per square foot of above-grade living area, including land.

The assessor also set forth adjustments to the comparables for differences from the subject. Adjustments were made for date of sale/time which the assessor reported as -9.4% per year. Adjustments were also made for lot size, dwelling size, baths/plumbing, fireplace amenity, lower level/basement size, lower level/basement finish, garage size and/or other amenities. The assessor also adjusted those properties without access to the clubhouse and other features by an upward \$5,000. From this process which was briefly described in the comments of the grid, the assessor set forth adjusted sales prices ranging from \$182,900 to \$212,600 or from \$122.42 to \$173.65 per square foot of above-grade living area, including land. The grid also set forth an "indicated value [of the subject] by sales comparison" of \$207,000 or \$138.55 per square foot of above-grade living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, the appellants contend the only truly comparable property presented by the assessor on behalf of the board of review was comparable #2 which is located on the same street as the subject property and is the same model/design type as the subject home. Noting that this property sold for \$173,000 the appellants further dispute time adjustments for the June 2011 sale date, lot size and basement size as reported by the assessor. In addition, the appellants articulate their own adjustment to this sale price of \$5,000 for remodeling. As a final point of difference between the subject and this comparable, the appellants note the 2012 assessment of the subject is substantially lower than the 2012 assessment of this comparable property thereby acknowledging substantial differences in value between these properties.

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.

As an initial matter, the appellants' complaints regarding the appeal process before the McHenry County Board of Review will be briefly addressed along with the argument that none of the assessor and/or board of review's evidence should be considered in this appeal due to errors/omissions at the board of review level. The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)).

Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180). Thus, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property.

The appellants contend 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #1 and #2 because each of these dwellings differ from the subject in design and each is substantially larger in above-grade living area than the subject. Due to these dissimilarities with the subject, these properties are not suitable comparables to estimate the subject's market value. The Board has also given less weight to board of review comparables #2 and #5 as these sales occurred most distant to the assessment date at issue of January 1, 2010 of all of the comparable sales presented. Due to the distances in time, these two comparable sales which are least proximate to the assessment date are not relevant or probative in estimating the subject's market value as of January 1, 2010. Lastly, the Board has given no weight to the adjustment process set forth by both the assessor and the appellants as neither party sufficiently supported the basis for those adjustments in a well-articulated manner such as a paired sales analysis to define the adjustments necessitated for differences between properties.

For purposes of this decision the remaining raw sales will be analyzed. The Board finds appellants' comparable #3 (which is repeated by the board of review) along with board of review comparables #1, #3 and #4 were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these three comparables received the most weight in the Board's analysis. The comparables sold between September 2009 and May 2010 for prices ranging from \$179,000 to \$200,000 or from \$144.13 to \$155.65 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$209,025 or \$139.91 per square foot of above-grade living area, including land, which is above the range in overall value but which is

below the range established by the most similar comparables on a per square foot basis. The subject dwelling is slightly larger in above-grade living area than each of these three comparables and the subject enjoys a larger lot size than each of these comparables which justifies the subject's slightly higher overall value. After considering the most comparable sales on this record along with adjustments for differences, the Board finds the appellants did not demonstrate that the subject property's assessment is 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

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: May 24, 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.