



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

APPELLANT: Christine Viegas
DOCKET NO.: 10-03065.001-R-1
PARCEL NO.: 14-17-452-006

The parties of record before the Property Tax Appeal Board are Christine Viegas, the appellant, and the McHenry County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$31,511
IMPR: \$207,167
TOTAL: \$238,678

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame and brick construction that contains 5,327 square feet of living area. The dwelling was constructed in 1998. Features of the property include a basement, central air conditioning, two fireplaces and a three-car garage. The property has a 54,014 square foot site. The property is located in Crystal Lake, Nunda Township, McHenry County.

The appellant marked both comparable sales and assessment equity as the basis of the appeal. In support of the assessment equity argument the appellant submitted information on nine comparables improved with two-story single family dwellings that range in size from 4,425 to 7,608 square feet of living area. The comparables were constructed from 1984 to 2008. Each comparable has a basement, central air conditioning and one or two fireplaces. The comparables also have three-car or four-car garages. These properties were reported to have sites that range in size from 43,560 to 162,479 square feet of land area. The appellant indicated the comparables have improvement assessments ranging from \$134,977 to \$244,660 or from \$29.33 to \$40.80 per square foot of living area. The comparables have reported land assessments ranging from \$28,007 to \$74,213 or from \$.28 to \$1.45 per square foot of land area. The subject has an improvement

assessment of \$215,744 or \$40.50 per square foot of living area and a land assessment of \$31,511 or \$.58 per square foot of land area.¹

The appellant also provided information on five comparable sales improved with four two-story dwellings and one one-story dwelling that range in size from 2,364 to 3,600 square feet of living area. The comparables were constructed from 1979 to 2003. Each comparable has a basement, central air conditioning, one fireplace and a two or three-car garage. The sales occurred from January 2010 to July 2010 for prices ranging from \$260,000 to \$450,000 or from \$106.51 to \$141.71 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's land assessment be changed to \$33,554 and the improvement assessment changed to \$158,927 for a total assessment of \$192,481.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$247,255 was disclosed. The subject's assessment reflects a market value of \$767,634 or \$144.10 per square foot of living area, including land, using the 2010 three year average median level of assessments for McHenry County of 32.21%.

In support of its contention of the correct assessment the board of review submitted evidence prepared by the Nunda Township Assessor. The assessor asserted that of the nine equity comparables submitted by the appellant only three were located in the subject's immediate subdivision. The assessor prepared a grid analysis using the appellant's comparables and three additional comparables identified by the township assessor. The assessor reported different assessments for the appellant's comparables. According to the assessor's analysis the appellant's comparables had improvement assessments ranging from \$126,757 to \$275,712 or from \$27.53 to \$38.32 per square foot of living area. The three comparables located in the subject's subdivision had improvement assessments ranging from \$37.77 to \$38.32 per square foot of living area. The comparables had land assessments ranging from \$26,301 to \$69,693.

The three additional equity comparables identified by the assessor were located in the same subdivision as the subject property. The comparables were improved with two-story dwellings that ranged in size from 4,883 to 4,927 square feet of living area and were of frame or frame and brick exterior construction. The dwellings were constructed from 1996 to 1998. Each comparable has a basement, central air conditioning, one or two fireplaces and a four-car garage. These properties had improvement assessments ranging from \$208,335 to \$224,371 or from \$42.67 to \$45.54 per square foot of living area.

¹ The appellant's analysis reported the subject has having a land assessment of \$33,554 and an improvement assessment of \$241,420.

The assessor made adjustments to the equity comparables submitted by both parties that were located in the subject's subdivision to arrive at adjusted improvement assessments ranging from \$33.28 to \$41.56 per square foot of living area. The adjusted median assessment per square of living area for the comparables was \$38.89 per square foot of living area. Based on this analysis the assessor recommended that the subject's improvement assessment be reduced to \$207,167 or \$38.89 per square foot of living area.

With respect to the comparable sales, the assessor stated the appellant's comparable sales are all much smaller than the subject property and three are located in non competing areas. The assessor identified three comparable sales improved with two-story dwellings that ranged in size from 4,654 to 5,869 square feet of living area. The comparables were constructed in 1997 or 2008. Each comparable has a basement, central air conditioning, one to four fireplaces and a three or four-car garage. The sales occurred from June 2009 to October 2009 or for prices ranging from \$682,500 to \$1,020,000 or from \$122.58 to \$173.79 per square foot of living area, including land. The assessor made adjustments to the comparables for time and differences from the subject to arrive at adjusted prices ranging from \$632,004 to \$914,650 or from \$118.64 to \$171.70 per square foot of living area, including land. The assessor contends that based on the market grid the assessed value of the subject should be increased.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued in part assessment equity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds a reduction is justified.

The Board finds the best assessment equity analysis in this record was prepared by the township assessor on behalf of the board of review. The township assessor identified six comparables, three submitted by the appellant and three by the assessor, located in the subject's subdivision. These six comparables had improvement assessments ranging from \$37.77 to \$45.54 per square foot of living area. The assessor made adjustments to these equity comparables to arrive at adjusted improvement assessments ranging from \$33.28 to \$41.56 per square foot of living area. The adjusted median assessment per square of living area for the comparables was \$38.89 per square foot of

living area. The subject's improvement assessment of \$215,744 or \$40.50 per square foot of living area was above this median value. The assessor recommended that the subject's improvement assessment be reduced to \$207,167 or \$38.89 per square foot of living area, which the Property Tax Appeal Board finds to be appropriate.

The record disclosed that those comparables located in the subject's subdivision had land assessments ranging from \$31,511 to \$45,558. The four most similar to the subject in land size had land assessments of \$31,511 and \$34,139. The Board finds the subject's land assessment of \$31,511 is within this range and is equitable.

The Board gave less weight to appellant's equity analysis due to the fact it appears the appellant used incorrect assessment information for the subject property and the comparables.

The appellant also argued overvaluation as a basis of the appeal. 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); 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 a further reduction in the subject's assessment based on overvaluation is not warranted.

The Board finds the best comparable sales in this record were presented by the township assessor on behalf of the board of review. These comparables sold from June 2009 to October 2009 for prices ranging from \$682,500 to \$1,020,000 or from \$122.58 to \$173.79 per square foot of living area, including land. The subject's assessment after considering the adjustment for assessment equity totals \$238,678. The subject's revised assessment reflects a market value of \$741,006 or \$139.10 per square foot of living area, including land, when applying the 2010 three year average median level of assessments for McHenry County of 32.21%, which is within the range established by the best sales in this record. The Board finds no further change in the subject's assessment based on overvaluation is justified.

In conclusion, the Board finds a reduction in the subject's improvement assessment based on assessment equity is appropriate.

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: July 19, 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.