



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

APPELLANT: Robert Kennedy  
DOCKET NO.: 10-03199.001-R-1  
PARCEL NO.: 15-19-379-008

The parties of record before the Property Tax Appeal Board are Robert Kennedy, 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: \$11,361  
IMPR.: \$39,901  
TOTAL: \$51,262**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a split-level dwelling of frame construction containing 1,002 square feet of living area. The dwelling was constructed in 1990. Features of the home include central air conditioning, an open frame porch and wooden deck. The property has a 0.17-acre site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales described as one-story, two-story or split-level dwellings of frame construction that ranged in size from 960 to 1,512 square feet of living area.<sup>1</sup> The dwellings ranged in age from 33 to 81 years old. The comparables were located within 1.5 miles of the subject. Two of the homes have a full

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<sup>1</sup> In rebuttal the appellant also submitted an appraisal. The Property Tax Appeal Board gave this evidence no weight in this decision pursuant to Property Tax Appeal Board rule 1910.66(c) (86 Ill. Adm. Code §1910.66(c)).

basement, two have central air conditioning, and two have at least one fireplace. One comparable has a 2-car and 4-car garage, two have a 2-car garage and one has a 1-car garage. The comparables have sites ranging in size from 6,288 to 31,136 square feet of land area. The comparables sold from June 2009 to October 2009 for prices ranging from \$116,000 to \$148,000 or from \$92.52 to \$120.00 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$51,262 was disclosed. The subject's assessment reflects a market value of \$153,801 or \$153.49 per square foot of living area, including land, when applying the 2010 three-year average median level of assessment for McHenry County of 33.33% as determined by the Illinois Department of Revenue. The board of review presented information on three comparable sales improved with one-story or split-level dwellings of frame construction that range in size from 960 to 1,426 square feet of living area. The dwellings were constructed from 1977 to 1998. Two of the comparables have central air conditioning, one has a fireplace and each has a 1-car or 2-car garage. The comparables have sites ranging in size from 0.2-acres to 0.94-acres of land area. The comparables sold from October 2009 to April 2010 for prices ranging from \$160,007 to \$189,000 or from \$112.21 to \$174.48 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds both parties submitted comparables with varying degrees of similarity to the subject. The Board gave most weight to appellant's comparables #2 and #3 and the board of review's comparable #1 based on design and/or age being most similar to the subject. These properties also sold most proximate in time to the assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$116,000 to \$167,500 or from \$92.52 to \$174.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$153,801 or \$153.49 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified.

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: February 21, 2014



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.