



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

APPELLANT: David Nevinski
DOCKET NO.: 10-03442.001-R-1
PARCEL NO.: 19-34-357-004

The parties of record before the Property Tax Appeal Board are David Nevinski, 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: \$30,409
IMPR.: \$55,746
TOTAL: \$86,155

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,400 square feet of living area. The dwelling is approximately 38 years old. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and a two-car attached garage. The property has a 12,940 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant marked comparable sales as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales described as being improved with two 1-story dwellings and two 2-story dwellings of frame or brick veneer exterior construction that range in size from 1,619 to 2,574 square feet of living area. The dwellings range in age from 23 to 73 years old. One comparable was located within the same block along the same street as the subject property and three comparables were located approximately two miles from the subject property. Two comparables had unfinished basements. Each comparable had central air conditioning, one fireplace and a two-car garage. The comparables have sites ranging in size from 10,266 to 65,543 square feet of land area. The comparables sold from August 2009 to March 2010 for prices ranging from \$255,000 to \$359,000 or from \$100.63 to \$200.74 per square foot of living area, including land. The appellant stated in his correspondence dated April 19, 2011 that he had the house listed for sale for

six months in 2010 at \$250,000 and the home did not sell. He also indicated that the house was currently listed for \$240,000. The appellant provided a photograph of the subject property depicting a ReMax "for sale" sign in the subject's yard.

In his narrative the appellant further indicated the four comparables had land assessments ranging from \$24,127 to \$84,966 or from \$1.12 to \$2.37 per square foot of land area resulting in an average land assessment of \$1.975 per square foot of land area. The appellant indicated the subject property had a land assessment of \$35,912 or \$2.78 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$1.97 per square foot of land area or \$25,557.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$81,303.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$91,658 was disclosed. The subject's assessment reflects a market value of \$284,564 or \$203.26 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for McHenry County of 32.21% as determined by the Illinois Department of Revenue. The board of review indicated on its "Notes on Appeal" the "subject was on market for \$290,000." The board of review submitted no additional evidence in support of the assessment.

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 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 (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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant was the only party in this record to submit information on comparables sales. Of the four sales submitted, the Board finds comparables #2 and #3 were the properties most similar to the subject in style and age. These comparables were also similar to the subject in features with the exception comparable #2 had no basement and each comparable had a larger site than the subject property. These properties sold proximate in time to the assessment date at issue for prices of \$359,000 and \$325,000 or \$139.47 and \$200.74 per square foot of living area, including land. The subject's assessment reflects a

market value of \$284,564 or \$203.26 per square foot of living area, including land, which is greater than either sale on a square foot basis. The Board finds this data supports a reduction in the subject's assessment.

The appellant also asserted that the subject property had been on the market in 2010 for a price of \$250,000 and was currently listed for a price of \$240,000; however, the appellant did not submit a copy of the listings to corroborate his statement. The board of review asserted the subject property was listed on the market for \$290,000; however, the board of review did not provide a date for the listing and did not submit a copy of the listing to corroborate this statement. The Board gave less weight to either party's statement concerning the purported listings of the subject property without any documents to support their assertions.

The appellant also challenged the subject's land assessment using the land assessments on the four comparable sales. The Board finds the land comparable most similar to the subject in location and size was comparable #4 with a land assessment of \$2.35 per square foot of land area, which is below the subject's land assessment of \$2.78 per square foot of land area.

Based on this record the Board finds a reduction in the subject's assessment is 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: July 19, 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.