



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

APPELLANT: Michael Starck
DOCKET NO.: 10-04063.001-R-1
PARCEL NO.: 19-07-479-001

The parties of record before the Property Tax Appeal Board are Michael Starck, 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: \$17,586
IMPR.: \$42,225
TOTAL: \$59,811

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a raised ranch style single family of frame construction containing approximately 1,070 square feet of above grade finished living area. The dwelling was constructed in 1966 and is approximate 44 years old. Features of the home include a 950 square foot basement that is finished, central air conditioning and a 902 square foot attached garage. The property has a .301 acre site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on three comparable sales described as being improved with the same model home as the subject property.¹ Each of the dwellings had 1,070 square feet of above grade living area with a 950 square foot basement that was finished. Each comparable also had central air conditioning and a 470 square foot garage. One comparable had a fireplace. The dwellings were either 41 or 44 years old. The comparables were located in the same subdivision as the subject property with sites ranging in size from .213 to .279 acres. The comparables sold from February 2010 to December 2010 for prices

¹ The board of review submitted a grid analysis prepared by the township assessor's office that included a description of the appellant's comparables. The Property Tax Appeal Board used the description of the appellant's comparables as set forth by the township assessor's office due to the fact the descriptions were more complete.

ranging from \$138,500 to \$173,900 or from \$129.44 to \$162.52 per square foot of above grade living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$51,586.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$59,811 was disclosed. The subject's assessment reflects a market value of \$185,691 or \$173.54 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. In support of the assessment the board of review presented a grid analysis prepared by the township assessor using the three comparable sales selected by the appellant and four comparable sales identified by the township assessor. The assessor's four comparables were improved with dwellings that had 1,070 and 1,150 square feet of above grade living area. The comparables had basements that ranged in size from 552 to 1,104 square feet with finished living areas ranging in size from 552 to 950 square feet. The dwellings ranged in age from 38 to 46 years old. Each comparable had central air conditioning, one comparable had a fireplace and each had a garage with either 470 square feet or 480 square feet of building area. The comparables were located in the same subdivision as the subject property with sites ranging in size from .203 to .285 acres. The comparables sold from June 2009 to November 2009 for prices ranging from \$170,000 to \$200,000 or from \$158.88 to \$174.77 per square foot of living area, including land. Adjustments were to both the appellant's comparables and township assessor's comparables for time and differences from the subject to arrive at adjusted prices ranging from \$148,900 to \$199,200. Based on this evidence, the board of review requested confirmation of the subject's 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 the evidence in the record does not support a reduction in the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the record contains information on seven comparables identified by the parties that were improved with homes similar to the subject in location, style, age and features

with the exception the subject has a larger garage than each comparable. Additionally, the subject has the slightly larger site than each of the comparables. The comparables sold from June 2009 to December 2010 for prices ranging from \$138,500 to \$200,000 or from \$129.44 to \$174.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$185,691 or \$173.54 per square foot of living area, including land, which is within the range established by the 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.

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: August 23, 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.