



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

APPELLANT: Scott Feige
DOCKET NO.: 11-02089.001-R-1
PARCEL NO.: 19-33-203-031

The parties of record before the Property Tax Appeal Board are Scott Feige, 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: \$19,914
IMPR.: \$48,079
TOTAL: \$67,993

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction containing 1,810 square feet of living area. The dwelling was constructed in 1978. Features of the home include a partial basement that is partially finished, central air conditioning, a fireplace and a two-car garage of 380 square feet. The property has a 0.462-acre site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located within two blocks of the subject property. The comparables described as two, one-story and two, two-story dwellings of frame construction that range in size from 2,000 to 3,000 square feet of living area. The dwellings were constructed in 1978 or 1980. Each comparable has the same neighborhood code of High Hill Farms as the subject property. Features of the comparables include a basement, two of which include finished area. Each home has central air conditioning and a two-car or a three-car garage. Two of the comparables also have a fireplace. The comparables have sites ranging in size from .25 to .49 of an acre of land area. The comparables sold from January to May 2012 for prices ranging from \$175,000 to \$184,000 or from \$60.33 to \$92.00 per square foot of living area, including land. Based on this evidence, the appellant requested

a reduction in the subject's total assessment to \$60,214 which would reflect a market value of approximately \$180,642 or \$99.80 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$67,993 was disclosed. The subject's assessment reflects a market value of \$207,612 or \$114.70 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for McHenry County of 32.75% as determined by the Illinois Department of Revenue.

As to the appellant's comparables, the board of review noted that each of the sales occurred in 2012 and the "assessment date was 01-01-2011." In addition, the board of review noted that appellant's comparables #3 and #4 were two-story dwellings which differ from the subject's one-story design.

In support of the subject's assessment, the board of review presented information on four comparable sales located in either High Hill Farms or Gaslight Terrace subdivisions. The comparables are improved with one-story dwellings of frame or frame and masonry construction that range in size from 1,698 to 2,069 square feet of living area. The dwellings range in age from 19 to 35 years old. Features of the comparables include a full or partial basement, one of which is finished. Each home has central air conditioning, a fireplace and a garage ranging in size from 380 to 484 square feet of building area. The comparables have sites ranging in size from 0.304 to 0.512 of an acre of land area. The comparables sold from June 2009 to November 2010 for prices ranging from \$160,000 to \$266,000 or from \$94.23 to \$128.56 per square foot of living area, including land.

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 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 (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 parties presented eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 as these dwellings differ from the subject in design as they are two-story homes and the subject is a one-story home.

The Board finds the remaining six comparables presented by both parties are most similar to the subject in location, size, style, exterior construction, features, age and/or land area. These properties also sold on dates which bracket the assessment date at issue of January 1, 2011. Due to the similarities to the subject, these six comparables received the most weight in the Board's analysis. The comparables sold for prices ranging from \$160,000 to \$266,000 or from \$87.50 to \$128.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$207,612 or \$114.70 per square foot of living area, including land, which is within the range established by the best and most similar comparable sales in this record which bracket the assessment date of January 1, 2011.

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.

Ronald 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: November 22, 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.