



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

APPELLANT: Clarice Miller  
DOCKET NO.: 11-02405.001-R-1  
PARCEL NO.: 09-28-300-003

The parties of record before the Property Tax Appeal Board are Clarice Miller, 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:** \$94,727  
**IMPR:** \$68,000  
**TOTAL:** \$162,727

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling of vinyl and brick exterior construction that contains 3,127 square feet of living area.<sup>1</sup> The dwelling was constructed in approximately 1962 with an addition in 1988. Features of the home include a partially finished basement, two fireplaces and a 750 square foot garage. The property has a 522,720 square foot or 12 acre site and is located in McHenry, McHenry Township, McHenry County.

The appellant marked comparable sales as the basis of the appeal. In support of this overvaluation argument the appellant submitted information on three improved comparable sales and one vacant land comparable sale. The improved properties were described as being improved with two, two-story dwellings and one, one-story dwelling with brick and vinyl exteriors that ranged in size from 2,534 to 4,438 square feet of living area.

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<sup>1</sup> The appellant described the subject property as a 1½-story home, however, photographs of the dwelling depict a one-story house with a walk-out basement.

The dwellings ranged in age from 7 to 8 years old. The appellant indicated the comparables were located approximately one mile from the subject property. Features of the comparables include partial unfinished basements, central air conditioning, one to three fireplaces and garages ranging in size from 594 to 872 square feet of building area. Copies of the multiple listing service (MLS) sheets indicated each comparable had an irregular shaped lot that ranged in size from 1.00 to 1.99 acres. The comparables sold from March 2010 to February 2011 for prices ranging from \$252,000 to \$285,000 or from \$59.71 to \$112.47 per square foot of living area, including land.

Appellant's comparable #4 was described on the MLS sheet as two wooded/prairie parcels totaling 1,248,865 square feet of land area or 28.67 acres. In the grid analysis completed by the appellant one parcel was described as having 820,670 square feet or 18.84 acres but the appellant provided no descriptive information about the second parcel. This property sold in October 2011 for a price of \$45,000.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$96,345.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$162,727 was disclosed. The subject's assessment reflects a market value of \$496,876 or \$158.90 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%.

The board of review presented information provided by the McHenry Township Assessor. The township assessor presented a grid analysis of the appellant's improved comparable sales and indicated these comparables had lots that ranged in size from 40,472 to 48,463 square feet of land area compared to the subject 522,720 square feet of land area. The assessor contends a one-story dwelling on a 12 acre parcel, the subject, is not the same as multi-story or ranch homes within a platted subdivision, the appellant's improved comparables. The assessor also provided an aerial photograph of the appellant's vacant land sale and asserted these two parcels were unbuildable land, not even suited for farming much less a homesite.

As part of the record there was a separate letter to the board of review from the assessor dated January 26, 2012, which was submitted at board of review appeal of the subject property. In the letter the assessor stated that the appellant's comparables

were located in the platted subdivision of Martin Woods with lots of approximately one-acre whereas the subject property has a 12.0 acre residential parcel. She also described the subject home as a custom built ranch with a full finished basement constructed in 1962 with an addition in 1988. At the board of review appeal, the assessor further agreed with the appellant's improvement assessment request of \$68,000. In the letter the assessor also explained that in 2007 over 600 parcels not located in platted subdivisions were identified and assessed using a market value of \$1.25 per square foot of land area for the first 2.5 acres and \$.25 per square foot for the remaining acreage. However, the subject property was overlooked during that process. The assessor further indicated that if the subject property were valued uniformly for 2011 the full market value would be \$233,026 and an equalized assessed value of \$77,674. The assessor also submitted a copy of an appraisal of a nearby property with a 10.07 acre site that was valued at \$252,000 or \$25,025 per acre. The appraisal contained two land sales with 10 acres and 5.01 acres that sold in November 2009 and January 2001 for prices of \$200,000 and \$160,000 or \$20,000 and \$31,936 per acre, respectively. The subject property has a land assessment of \$94,727 which reflects a market value of \$289,243 or \$24,104 per acre.

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 (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.

Initially, the Board finds the appellant requested the subject's land assessment be reduced from \$94,727 to \$28,345. The subject's land assessment reflects a market value of \$289,243 or \$24,104 per acre. The record contains information on three land sales, one provided by the appellant and two submitted with the information provided by the board of review. The record contains an aerial photograph and a statement from the township assessor that the appellant's vacant land sale was unbuildable land, not even suited for farming much less a homesite. The appellant did not file any evidence to refute this assertion. As a result, the Property Tax Appeal Board gives little weight to the appellant's land sale. The two remaining land sales in the record sold in November 2009 and January 2001 for prices of \$200,000 and \$160,000 or \$20,000 and \$31,936 per acre, respectively. The subject's land assessment reflects a market value within this range on a per acre basis. Based on this record the Board finds a reduction in the subject's land assessment is not justified.

Second, Property Tax Appeal Board finds the appellant's improved comparables are not particularly similar to the subject property in terms of age, style and, most significantly, land area. The record disclosed these properties had sites of approximately one acre and were located in platted subdivisions. Conversely, the subject has a 12 acre parcel in a rural location. The comparables used by the appellant sold for prices ranging from \$252,000 to \$285,000 or from \$59.71 to \$112.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$496,876 or \$158.90 per square foot of living area, including land, which is above the range established by the improved comparables sales but justified based on the subject's superior acreage. Assuming the contributory value of the additional acreage is approximately \$20,000 per acre based on the best land sales in the record; the Board finds that each comparable would need to be adjusted upward in the amount of approximately \$220,000 to account for the difference in land size. The Board finds that in making this adjustment to each of the improved comparable sales results in adjusted prices that support the subject's assessment.

In conclusion, 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

*Tracy 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: January 24, 2014

*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.