



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

APPELLANT: Michael Isitoro
DOCKET NO.: 11-01774.001-R-1
PARCEL NO.: 14-01-126-022

The parties of record before the Property Tax Appeal Board are Michael Isitoro, the appellant, and the McHenry County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds the correct assessed valuation of the subject property is:

LAND: \$32,863
IMPR.: \$56,467
TOTAL: \$89,330

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the McHenry County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part one-story and part two-story dwelling of frame construction with 2,241 square feet of living area. The dwelling was constructed in 1910. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a detached 880 square foot garage. The property also has a 24 foot diameter in-ground swimming

pool. The property has a 12,385 square foot river front site and is located in McHenry, Nunda Township, McHenry County.

The appellant contends assessment inequity as to both the land and improvement assessments as the basis of the appeal. In support of the land inequity argument, the appellant initially cited to two comparable parcels identified as Lots 22 and 21 with land assessments of \$28,771 each. Upon being informed by the Property Tax Appeal Board that a minimum of three equity comparables were required to establish a lack of uniformity claim, the appellant cited a third parcel which is larger than the subject, but which had a land assessment of \$32,863 which is identical to the subject's land assessment. Based on this evidence and an argument concerning the per-square-foot assessments of the three parcels, the appellant requested a land assessment reduction to \$28,771 which would be identical to two of the lots located to the north of the subject.

In support of the improvement assessment challenge, the appellant contended that the subject dwelling differed in size than was recorded by the assessing officials. Based on this descriptive error, the appellant requested an improvement assessment of \$55,190 or \$24.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,677. The subject parcel has a land assessment of \$32,863 and the subject has an improvement assessment of \$58,814.

As reported in a memorandum from the township assessor, the subject dwelling was re-measured as a consequence of this appeal and Certificates of Error were issued by the assessing officials for both 2011 and 2012 which were attached to the submission.

As to the land inequity argument, the township assessor contends that the appellant's citation of Lots 22 and 21 were parcels which the McHenry County Board of Review reduced in 2010. The township assessor contended that there are 31 river front parcels in the subdivision, two are exempt, one is a community beach area and 22 parcels have the same land assessment as the subject parcel. Moreover, parcels in this area are assessed using the site method rather than a square foot or front foot methodology. A spreadsheet was submitted listing all river front lots in the subject's subdivision for 2011 which depicted three parcels with a land assessment of \$41,072, 22 parcels (including the subject) with a land assessment of \$32,863, two

parcels with a land assessment of \$28,771 and one parcels with a land assessment of \$16,433.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's land assessment and acceptance of the subject's corrected improvement assessment for 2011 of \$56,467 as reflected in the Certificate of Error.

In rebuttal, the appellant reported the chronology of the re-measurement of the subject dwelling and indicated that a property tax credit has been received due to the change in the dwelling size. As to the land inequity argument, the appellant reiterated his contention that there are two parcels that were assessed at a lesser amount than the subject and thus, the appellant contends that the subject is entitled to a similarly lowered land assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the challenge to the subject's improvement assessment, the assessing officials have corrected the assessment for 2011 and 2012 based upon a re-measurement of the subject dwelling. The appellant in rebuttal indicated that a refund for this modification has been received. Based on this record the Property Tax Appeal Board finds that an assessment of the subject improvement commensurate with that reflected by the Certificate of Error is appropriate.¹

¹ The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.)

As to the land inequity argument, the Board finds that the appellant has failed to establish assessment inequity by clear and convincing evidence. The uniformity requirement prohibits taxing officials from valuating one kind of property within a taxing district at a certain proportion of its true value while valuating the same kind of property in the same district at a substantially lesser or greater proportion of its true value. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960); People ex rel. Hawthorne v. Bartlow, 111 Ill.App.3d 513, 520 (4th Dist. 1983). A uniformity violation can be established through evidence regarding the assessed valuations of a small number of properties. Du Page County Board of Review v. Property Tax Appeal Board, 284 Ill.App.3d 649, 655 (1996). The properties selected for comparison must be similar in kind and character and must be similarly situated to the subject property. Id. at 654. In this matter, the Board finds that the vast majority of the river front lots in the subject's subdivision carry identical land assessments. As such, the Board finds that no change in the subject's land assessment is warranted on this record.

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. F...

Member

Richard A. ...

Member

Mark ...

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: February 20, 2015

A. ...

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.