



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

APPELLANT: Kristine Clark
DOCKET NO.: 12-03223.001-R-1
PARCEL NO.: 18-12-134-017

The parties of record before the Property Tax Appeal Board are Kristine Clark, 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: \$5,239
IMPR: \$ 0
TOTAL: \$5,239

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 2012 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 4,063 square foot vacant residential lot. The subject property is located in Grafton Township, McHenry County, Illinois.

The appellant argued the subject's land was inequitably assessed. In support of the inequity claim, the appellant submitted an analysis of four comparables located in close proximity to the subject. The land comparables each contain 5,000 square feet of land area and have a land assessment of \$2,619 or \$.52 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final land assessment of \$5,239 or \$1.29 per square foot of land area.

In support of the subject's land assessment, the board of review submitted an equity analysis of 10 vacant residential land comparables located in the subject's subdivision. The comparables contain from 5,074 to 5,956 square feet of land area and have land assessments ranging from \$6,548 to \$7,596 or from \$1.21 to \$1.32 per square foot of land area.

With respect to the evidence submitted by the appellant, the board of review argued the comparables are contiguous with single-family improved parcels. Comparables #1 and #2 are improved with a swimming pool for the residence to the east¹. Comparables #3 and #4 are used for back yards for the contiguous improved properties. The board of review claims these comparables are considered "excess land" for the adjacent improved parcels and are discounted. The board of review alleged the discounting is a consistent procedure used in Grafton Township because "excess land" has diminished marketability. The board of review did not submit any market to support this claim.

Based on this evidence, the board of review requested confirmation of the subject's land assessment.

Conclusion of Law

The taxpayer argued 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

¹ These parcels do not have improvement assessments.

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 no reduction in the subject's land assessment is warranted.

The parties submitted land assessment information for 14 land comparables. The comparables were generally similar to the subject in location and lot size. They had land assessments ranging from \$2,619 to \$7,596 or from \$.52 to \$1.32 per square foot of land area. The subject property had a land assessment of \$5,239 or \$1.29 per square foot of land area. The Board finds the subject's land assessment is supported by the similar land comparables contained in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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



Acting Member



Member



Acting 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 20, 2015



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.