



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

APPELLANT: Leah Nelson  
DOCKET NO.: 12-03382.001-R-1  
PARCEL NO.: 19-01-204-004

The parties of record before the Property Tax Appeal Board are Leah Nelson, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, in Chicago, 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:** \$7,232  
**IMPR.:** \$34,361  
**TOTAL:** \$41,593

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 one-story dwelling of frame construction with 1,284 square feet of living area. The dwelling was constructed in 1954. Features of the home include a partial basement with finished area, central air conditioning

and a fireplace. The property has a .165-acre site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on three equity comparables located within ½ of a mile of the subject property. The comparable one-story frame dwellings were built between 1935 and 1955. The homes range in size from 900 to 1,935 square feet of living area. Two comparables do not have basements and the data on the third comparable regarding foundation is stated as "0." The comparables have improvement assessments ranging from \$20,115 to \$47,719 or from \$22.35 to \$24.73 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$30,704 which would reflect the average per-square-foot improvement assessment of the appellant's comparables of \$23.91 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 \$41,593. The subject property has an improvement assessment of \$34,361 or \$26.76 per square foot of living area.

In response to the appeal, the board of review reported that the "no change" decision of \$45,737 on the subject property issued by the Property Tax Appeal Board in Docket No. 11-02225.001-R-1 was "carried forward with township factors."

As to the appellant's comparables, the board of review reported that comparables #1 and #2 were located in Lake In The Hills and approximately 4 to 4.5-miles from the subject property. Appellant's comparable #3 has an "ongoing partial assessment since 2009 for an addition with full basement of 1,122 total living area SF."

In support of its contention of the correct assessment the board of review through the Algonquin Township Assessor submitted information on seven equity comparables located in the subject's subdivision. The comparables consist of one-story dwellings of frame or frame and masonry construction that range in size from 1,098 to 1,566 square feet of living area. Six of the comparables have basements, five of which has finished areas. Five of the homes have central air conditioning and two of the homes have a fireplace. Five of the comparables have a garage ranging in size from 419 to 683 square feet of building area. These comparable have improvement assessments ranging from

\$32,930 to \$49,028 or from \$27.53 to \$34.76 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's 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.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which differ in location from the subject property, despite the contention of the appellant that the properties were within ½ mile of the subject. The board of review's assertion that two of the properties were more than 4-miles from the subject was not refuted by the filing of any rebuttal. The board has also given reduced weight to appellant's comparable #3 which was built in 1935 as compared to the subject that was built in 1954.

The board of review's seven comparables had improvement assessments ranging from \$32,930 to \$49,028 or from \$27.03 to \$34.76 per square foot of living area. The subject's improvement assessment of \$34,361 or \$26.76 per square foot of living area falls within the range established by the best and most proximate comparables in this record presented by the board of review in total improvement assessment and falls below the range on a per-square-foot basis. The properties have various similarities and dissimilarities in basement size, basement finish, air conditioning, fireplace and/or garage amenities.

In conclusion, however, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence

that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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 taxation 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 disclosed that properties located in the same area 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
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

*A. Proctor*

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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.