



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

APPELLANT: Steven Dallas - 161 Main LLC
DOCKET NO.: 12-03390.001-R-1
PARCEL NO.: 14-33-305-004

The parties of record before the Property Tax Appeal Board are Steven Dallas - 161 Main LLC, the appellant, and the McHenry County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$9,214
IMPR.: \$22,986
TOTAL: \$32,200

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 1.5-story (2-Flat) dwelling of frame construction with 1,277 square feet of building area. The structure was constructed in 1900. Features include a full unfinished basement, central air conditioning and a detached garage of 784 square feet of building area. The property has an

8,712 square foot site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments of the subject property. In support of these arguments, the appellant submitted information on three equity comparables located within two blocks of the subject property.

As to the land inequity argument, the comparable parcels range in size from 7,560 to 8,712 square feet of land area. The parcels have land assessments of \$9,214 each or from \$1.06 to \$1.22 per square foot of land area.

As to the improvement inequity argument, the comparables consist of a one-story and two, 1.5-story buildings of frame construction. The comparables range in age from 109 to 140 years old and range in size from 990 to 1,288 square feet of living area. Each of the comparables has an unfinished basement and one comparable has central air conditioning. Each comparable also has a garage. The comparables have improvement assessments ranging from \$17,218 to \$23,980 or from \$15.74 to \$20.70 per square foot of living area.

Based on this evidence, the appellant requested a land assessment of \$8,800 or \$1.01 per square foot of land area and an improvement assessment of \$22,200 or \$17.38 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 \$56,755. The subject property has a land assessment of \$9,214 or \$1.06 per square foot of land area and an improvement assessment of \$47,541 or \$37.23 per square foot of living area.

In response to the appeal, the board of review submitted data prepared by the township assessor. The township assessor remarked about the local McHenry County Board of Review procedural rules and the fact that appellant has an "income producing" property but failed to submit income, expense or lease information in accordance with the local board of review rules. Copies of the applicable local rules were attached to the submission.

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

In written rebuttal, the appellant asserted that he selected similar looking dwellings that were in close proximity to the subject. The appellant acknowledged that the property is currently a "2-Flat" but at one time it was a home which appears like the neighboring properties in the area. As part of the rebuttal, the appellant reported rental information along with applicable leases.

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 met this burden of proof and a reduction in the subject's assessment is warranted as to the subject's improvement assessment, but no reduction is warranted as to the subject's land assessment.

As an initial matter, it is noted that the Property Tax Appeal Board has procedural rules applicable to proceedings pending before it at 86 Ill.Admin.Code §1910.5 et seq. The procedural rules applicable to proceedings before the McHenry County Board of Review are irrelevant and inapplicable to proceedings before the Property Tax Appeal Board. Moreover, the law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). This is similarly applicable to local procedural rules of boards of review.

As to the land inequity argument, the subject parcel is assessed at \$1.06 per square foot of land area and the comparables presented by the appellant range from \$1.06 to \$1.22 per square foot of land area. In this regard, the appellant has failed to establish inequity in the subject's land assessment as the subject's land assessment falls within the range of the appellant's comparables and is identical to appellant's comparable #3 which has an identical land area of 8,712 square feet along with an identical land assessment of \$9,214.

As to the improvement inequity argument, the Board finds the best and only evidence of improvement assessment equity was presented by the appellant. These comparables presented by the appellant had improvement assessments that ranged from \$17,218 to \$23,980 or from \$15.74 to \$20.70 per square foot of living area. The subject's improvement assessment of \$47,541 or \$37.23 per square foot of building area falls above the range established by the only comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.

Chairman



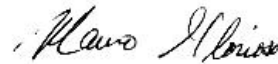
Member



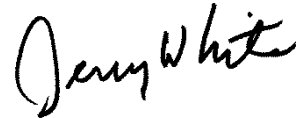
Member



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.