



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

APPELLANT: Jennifer Mirocha & Jon Groh
DOCKET NO.: 12-03649.001-R-1
PARCEL NO.: 05-06-326-004

The parties of record before the Property Tax Appeal Board are Jennifer Mirocha & Jon Groh, the appellants; 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: \$ 14,052
IMPR.: \$ 57,700
TOTAL: \$ 71,752

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick and frame exterior construction that was built in 2006. The dwelling contains 2,696 square feet of living area. Features include an unfinished basement, central air conditioning, a fireplace, a swimming pool and an 839 square foot attached

garage. The subject property is located in Burton Township, McHenry County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellants submitted photographs and an analysis of four suggested comparables. One comparable is located in close proximity to the subject. Three comparables are located in two different subdivisions within the subject's township, but their proximate location in relation to the subject was not disclosed. The comparables had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$35,601 to \$66,421 or from \$14.43 to \$28.88 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$71,752 was disclosed. The subject property has an improvement assessment of \$57,700 or \$21.40 per square foot of living area.

In support of the subject's assessment, the board of review submitted two location maps and an assessment analysis of 12 comparables prepared by the township assessor. One comparable was also used by the appellants. The location map depicts the common comparable is located in Preservation Oaks Phase 2 subdivision like the subject. The remaining comparables are located in neighboring Preservation Oaks Phase 1 or Breezy Lawn subdivisions. The assessor indicated the comparables are located in competitive subdivisions. The assessor claimed appellants' comparables #2 and #3 are located in neighborhoods that are not competitive with the subject.

The comparables submitted by the board of review had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$37,159 to \$90,142 or from \$14.98 to \$39.89 per square foot of living area. The board of review claimed comparable #1, which was also used by the appellants, is an outlier that will be raised the next general assessment year. This comparable has an improvement assessment of \$37,159 or \$14.98 per square foot of living area.

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

Under rebuttal, the appellant argued some of the comparables submitted by the board of review are located in a different town and zip code than the subject. Additionally, the appellants argued comparable #11 is a dissimilar two-story dwelling.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted descriptions and assessment data for 15 suggested assessment comparables for the Board's consideration. The Board gave less weight to comparables #2 and #4 submitted by the appellants due to their older age when compared to the subject. The Board gave less weight to comparables #3, #5, #7, #8, #10, #11, and #12 submitted by the board of review. Six comparables are smaller in dwelling size and one comparable is a dissimilar two-story dwelling when compared to the subject. The Board finds the remaining six comparables submitted by the parties are more similar when compared to the subject in location, design, age, size and features. They have improvement assessments ranging from \$37,159 to \$90,147 or from \$14.98 to \$39.89 per square foot of living area. The subject property has an improvement assessment of \$57,700 or \$21.40 per square foot of living area, which falls at the lower end of the range established by the most similar assessment comparables contained in this record. The Board finds it problematic that the common comparable or "outlier" as described by the board of review has the lowest improvement assessment of \$37,159 or \$14.98 per square foot of living area. However, this isolated example does not demonstrate a lack of uniformity by clear and convincing evidence. Therefore, no reduction in the subject's improvement assessment is warranted.

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 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. Thus, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's assessment was inequitable. 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

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

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.