



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

APPELLANT: Lee Riley  
DOCKET NO.: 12-03942.001-R-1  
PARCEL NO.: 19-28-377-052

The parties of record before the Property Tax Appeal Board are Lee Riley, 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:** \$14,692  
**IMPR.:** \$36,189  
**TOTAL:** \$50,881

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 two-story dwelling of frame exterior construction with 1,496 square feet of living area. The dwelling was constructed in 1987. Features of the home include a concrete slab foundation, central air conditioning and an attached two-car garage of 420 square feet of building area. The property has an approximately 13,112 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 1.45-miles from the subject property. The comparables consist of two-story frame dwellings that range in age from 19 to 27 years old. The homes range in size from 1,600 to 1,766 square feet of living area. Two of the comparables have full basements and two of the comparables do not have basements. Each home has central air conditioning and no information was provided with regard to garages for the subject or the comparable properties by the appellant in the grid analysis. The comparables have improvement assessments ranging from \$31,443 to \$37,237 or from \$17.99 to \$22.08 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$30,419 or \$20.33 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 \$50,881. The subject property has an improvement assessment of \$36,189 or \$24.19 per square foot of living area.

In the submitted grid analysis, the assessing officials reiterated the appellant's four comparables and noted basements for three of the properties along with garages for each comparable ranging in size from 414 or 520 square feet of building area.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables located in the same subdivision as the subject property. The comparables consist of two-story frame dwellings that were 25 to 29 years old. The homes range in size from 1,229 to 1,725 square feet of living area. Two of the comparables have unfinished basements. Each comparable has central air conditioning and a garage of either 420 to 483 square feet of building area. These comparables have improvement assessments ranging from \$37,006 to \$41,921 or from \$24.30 to \$30.11 per square foot of living area.

Based on this evidence, 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. Due to differences in foundation by having a basement, the Board has given reduced weight to appellant's comparables #2 through #4 along with board of review comparables #1 and #2, as these dwellings are superior to the subject which has a concrete slab foundation.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparable #3. Each of these comparables consists of a two-story frame dwelling that is similar in age to the subject. The dwellings contain 1,725 and 1,748 square feet of living area and lack a basement like the subject. These comparables had improvement assessments of \$31,443 and \$41,921 or \$17.99 and \$24.30 per square foot of living area. The subject's improvement assessment of \$36,189 or \$24.19 per square foot of living area falls within the range established by these two best comparables in the record. 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*

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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.