



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

APPELLANT: William Hudachek
DOCKET NO.: 12-03945.001-R-1
PARCEL NO.: 19-13-281-005

The parties of record before the Property Tax Appeal Board are William Hudachek, 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: \$12,612
IMPR.: \$41,772
TOTAL: \$54,384

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 dwelling of frame exterior construction with 2,175 square feet of living area. The dwelling was constructed in 1912 and rehabbed in 2011. Features of the home include a full unfinished basement, central air conditioning and a detached 262 square foot garage. The property has an 8,712 square foot 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 information on four equity comparables located from .01 of a mile to 1.26-miles from the subject property. The comparables consist of a one-story, a 1.5-story and two, two-story frame dwellings that were 63 to 108 years old. The dwellings range in size from 1,797 to 2,012 square feet of living area and the homes feature unfinished basements and central air conditioning. No data was provided concerning garages and/or other amenities that the properties may have. The comparables have improvement assessments ranging from \$18,391 to \$30,801 or from \$9.95 to \$15.41 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$28,275 or \$13.00 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 \$54,384. The subject property has an improvement assessment of \$41,772 or \$19.21 per square foot of living area.

As to the appellant's comparable properties, the board of review through the township assessor asserted that those properties "are being assessed in their original, physical, deteriorated state of depreciation." Furthermore it was asserted that the assessor's records do not reflect permits for any kind of rehabilitation, remodeling, etc. for the appellant's comparables. Additionally, the board of review submitted black and white copies of photographs identified as the subject dwelling depicting exterior and interior condition in September 2008, exterior work in progress in 2009 and an exterior photograph dated in February 2012 depicting no ongoing remodeling or rehabbing work.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five equity comparables located from nearby to .30 of a mile from the subject property. The comparables consist of a 1.5-story and four, two-story dwellings that were 32 to 70 years old as reported by the assessing officials. More specifically, the grid analysis indicates dates of original construction from 1890 to 1921 with remodeling or additions made between 1987 and 2006. The dwellings range in size from 1,713 to 2,342 square feet of living area. The homes each feature unfinished basements and a garage ranging in size from 276 to 760 square feet of building area. Three of the comparables have central air conditioning

and two comparables have one or two fireplaces. These five comparables have improvement assessments ranging from \$35,188 to \$64,749 or from \$16.92 to \$27.65 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject property. The comparables had improvement assessments that ranged from \$18,391 to \$64,749 or from \$9.95 to \$27.65 per square foot of living area. The subject's improvement assessment of \$41,772 or \$19.21 per square foot of living area falls within the range established by the best comparables in this record and appears well-supported given the apparent recent exterior renovations performed on the subject dwelling.

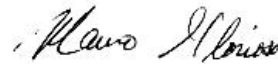
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly 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 a reduction in the subject's assessment is not 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



Member

Acting 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.