



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

APPELLANT: Scott & Jane Szybowicz
DOCKET NO.: 12-03982.001-R-1
PARCEL NO.: 20-07-456-014

The parties of record before the Property Tax Appeal Board are Scott & Jane Szybowicz, 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: \$15,412
IMPR.: \$55,492
TOTAL: \$70,904

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 two-story dwelling of frame exterior construction with 2,120 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage of 504 square feet of building area. The property has an approximately 9,845 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted Algonquin Township property information sheets for four equity comparables. These data sheets provide limited information for each property, but the Algonquin Township Assessor's Office reiterated appellants' comparables #1 through #3 as part of the board of review submission. Taking the available data for appellants' comparable #4 along with the data submitted by the board of review, the appellants' comparables consist of two-story dwellings that were 22 to 24 years old. The dwellings range in size from 2,149 to 2,522 square feet of living area. Each comparable has a full unfinished basement. The improvement assessments for these properties range from \$48,246 to \$52,662 or from \$19.13 to \$23.86 per square foot of living area.

Based on this evidence, the appellants requested an improvement assessment of \$38,096 or \$17.97 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 \$70,904. The subject property has an improvement assessment of \$55,492 or \$26.18 per square foot of living area.

As to the appellants' comparables, the board of review contended that comparable #4 was located in "another subdivision."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables identified as comparable #4 through #12. The properties are within the same subdivision as the subject and consist of two-story dwelling that range in size from 2,120 to 2,170 square feet of living area. Each comparable has a full basement with one being partially finished, central air conditioning, one or two fireplaces and a garage ranging in size from 380 to 480 square feet of building area. These comparables have improvement assessments ranging from \$58,288 to \$66,466 or from \$27.39 to \$31.35 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 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity and dissimilarity to the subject dwelling, but are each somewhat similar in age, size, basement foundation and/or features. The comparables had improvement assessments that ranged \$48,246 to \$66,466 or from \$19.13 to \$31.35 per square foot of living area. The subject's improvement assessment of \$55,492 or \$26.18 per square foot of living area falls within the range established by the comparables in this record.

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 appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds 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

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.