



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

APPELLANT: Arthur Harmel
DOCKET NO.: 12-04440.001-R-1
PARCEL NO.: 09-01-277-019

The parties of record before the Property Tax Appeal Board are Arthur Harmel, 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: \$15,192
IMPR.: \$50,896
TOTAL: \$66,088

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 is improved with a one-story single family dwelling of frame and brick construction with 1,917 square feet of living area. The dwelling is approximately ten years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, a screened porch and an attached three-car garage with 826 square feet of building area. The property has a 33,128 square foot site and is located in Johnsburg, McHenry Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with one-story dwellings that ranged in size

from 1,810 to 2,387 square feet of living area. The dwellings ranged in age from 6 to 11 years old. Each comparable had a basement, central air conditioning and an attached garage that ranged in size from 440 to 941 square feet of building area. Four comparables each had one fireplace. The comparables had improvement assessments ranging from \$46,941 to \$62,755 or from \$24.87 to \$26.55 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$49,430.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,609. The subject property has an improvement assessment of \$53,417 or \$27.86 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a statement from the McHenry Township Assessor and a listing of thirteen ranch style homes in the subject's subdivision, including the subject property, which ranged in size from 1,826 to 2,294 square feet of living area. Their improvement assessments ranged from \$49,241 to \$75,581 or from \$26.22 to \$36.86 per square foot of living area. The assessor indicated the median assessment was \$31.50 per square foot of living area. The assessor also asserted that only appellant's comparable #6 was located in the same subdivision as the subject property. The board of review requested confirmation of the subject's assessment.

In rebuttal the appellant argued the township assessor was being overly restrictive in selecting comparables in the subject's Prairie View Estates neighborhood. He also asserted that his comparable #4 was located in the subject's subdivision. The appellant further noted that in previous appeals with the board of review the township assessor did not take exception to the appellant's use of comparables outside the subject's subdivision.

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.

The Board finds the best evidence of assessment equity to be appellant's comparables. The appellant submitted copies of the property characteristic sheets for the comparables and completed the assessment grid analysis providing descriptions of each comparable including their features. These comparables had

improvement assessments ranging from \$24.87 to \$26.55 per square foot of living area. The subject's improvement assessment of \$27.86 per square foot of living area falls above the range established by the appellant's comparables. Although the board of review provided a list of comparables located in the subject's subdivision it failed to provide adequate descriptions of the features associated with the comparables to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis. Therefore, less weight was given the comparables submitted by the board of review. Based on this record the Board finds the appellant demonstrated 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



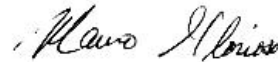
Member



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.