



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

APPELLANT: Donald Monsen  
DOCKET NO.: 13-01357.001-R-1  
PARCEL NO.: 14-18-429-003

The parties of record before the Property Tax Appeal Board are Donald Monsen, 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:** \$ 23,773  
**IMPR:** \$ 85,037  
**TOTAL:** \$108,810

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 2013 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 frame and stone dwelling that has 3,865 square feet of living area. The dwelling was constructed in 1968. Features include a partial finished basement, central air conditioning, a fireplace and a

three car garage. The subject property is located in Nunda Township, McHenry County, Illinois.

The appellant 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 appellant submitted six comparables. The comparables had varying degrees of similarity when compared to the subject in location, design, age, size and features. The comparables had improvement assessments ranging from \$56,948 to \$109,327 or from \$20.63 to \$28.72 per square foot of living area. The subject property had an improvement assessment of \$97,250 or \$25.16 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,023. In support of the subject's assessment, the board of review submitted letter addressing the appeal and an equity analysis of five comparables along with the appellant's comparables. The evidence was prepared by Dennis Jagla, Nunda Township Assessor.

The five additional comparables had varying degrees of similarity when compared to the subject in location, design, age, size and features. The comparables had improvement assessments ranging from \$95,814 to \$112,193 or from \$25.16 to \$29.55 per square foot of living area. The assessor applied adjustments to both parties' comparables for differences to the subject in age, number of bathrooms, dwelling size, finished basement area, garage space and various other ancillary amenities, which produced an adjusted median improvement assessment of \$25.42 per square foot of living area. Applying the adjusted median per square foot improvement assessment would result in an increase in the subject's improvement assessment to \$98,248. No evidence or explanation pertaining to the calculation of the adjustment amounts was provided. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 11 assessment comparables for the Board's consideration. The Board gave less weight to comparables #2 and #5 submitted by the appellant due to their smaller or larger dwelling sizes when compared to the subject. The Board finds the remaining nine comparables were more similar to the subject in location, size, design and most features, but were from 9 to 36 years newer in age than the subject. The nine comparables had improvement assessments ranging from \$73,171 to \$112,193 or from \$20.68 to \$29.55 per square foot of living area. The subject property had an improvement assessment of \$97,250 or \$25.16 per square foot of living area. The board finds it problematic that four of the nine most similar comparables had lower overall improvement assessments than the subject despite being considerably newer in age than the subject. After considering logical adjustments to the comparables for differences to the subject, such as their newer age, the Board finds the subject's improvement assessment is excessive and a 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



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Member



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Member



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Acting Member



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Member

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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: February 19, 2016



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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.