



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

APPELLANT: John Costa
DOCKET NO.: 13-01438.001-R-1
PARCEL NO.: 14-32-253-013

The parties of record before the Property Tax Appeal Board are John Costa, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, in Chicago; 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: \$ 17,264
IMPR.: \$ 62,906
TOTAL: \$ 80,170

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 brick and frame dwelling that has 3,865 square feet of living area. The dwelling was constructed in 1990. Features include a partial unfinished basement, central air conditioning, two fireplaces

and a two-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 three comparables located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in design, age, size and some features. The appellant did not disclose the comparables' exterior construction or garage information. The comparables had improvement assessments ranging from \$50,441 to \$56,337 or from \$18.35 to \$20.46 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 \$80,170. The subject property had an improvement assessment of \$62,906 or \$21.60 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of five comparables along with the appellant's comparables. The evidence was prepared by township assessor.

The five additional comparables are located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in design, age, size and some features. The comparables had improvement assessments ranging from \$78,022 to \$84,102 or from \$26.46 to \$28.34 per square foot of living area. The assessor applied adjustments to both parties' comparables for differences to the subject in exterior construction, age, number of bathrooms, dwelling size, finished basement area, garage space and various other ancillary amenities. No foundational evidence or explanation pertaining to the calculation of the adjustment amounts was provided. The assessor calculated all the comparables have a median improvement assessment of \$26.52 per square foot of living area and an adjusted median improvement assessment of \$26.51 per square foot of living area. Based on this data, the assessor contends the subject's improvements were under-assessed. However, 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eight assessment comparables for the Board's consideration. The Board gave less weight to comparables #2 and #3 submitted by the appellant. One comparable was smaller in dwelling size and another comparable was dissimilar in age when compared to the subject. The Board finds the remaining six comparables were more similar when compared to the subject in location, size, design, age and most features. These comparables had improvement assessments ranging from \$56,337 to \$84,102 or from \$19.74 to \$28.34 per square foot of living area. The subject property had an improvement assessment of \$62,906 or \$21.60 per square foot of living area, which falls at the lower end of the range established by the most similar assessment comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is supported 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.

Chairman

K. L. Fan

Mario Alvarez

Member

Member

JR

Member

Acting Member

Robert Hoffmann

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

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.