



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

APPELLANT: Leah Nelson  
DOCKET NO.: 13-01439.001-R-1  
PARCEL NO.: 19-01-204-004

The parties of record before the Property Tax Appeal Board are Leah Nelson, 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:** \$6,784  
**IMPR.:** \$32,234  
**TOTAL:** \$39,018

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 one-story dwelling of frame construction with 1,284 square feet of living area. The dwelling was constructed in 1954. Features of the home include a partial basement with finished area, central air conditioning and a fireplace. The property has a .165-acre 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 limited information on three equity comparables located within .6 of a mile of the subject property. The comparables consist of one-story frame dwellings that were built between 1953 and 1956. The homes range in size from 723 to 1,935 square feet of living area. One of the comparables has a full basement; one has no basement; and one has a crawl-space foundation. No other descriptive of characteristics of these comparables concerning air conditioning, fireplace and/or garages were provided. The properties have improvement assessment ranging from \$14,788 to \$47,740 or from \$20.45 to \$24.67 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$28,878 which would reflect the average improvement assessment per square foot of the appellant's comparables of \$22.49.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,018. The subject property has an improvement assessment of \$32,234 or \$25.10 per square foot of living area.

As to appellant's comparable #1, the board of review reported that the property has an "ongoing partial assessment since 2009, for a 1,122 total living area sq.ft. addition with full basement."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on ten equity comparables located in the subject's subdivision. The comparables consist of one-story frame, masonry or frame and masonry dwellings that were 34 to 62 years old. The dwellings range in size from 1,098 to 1,566 square feet of living area. Eight of the comparables have a basement, five of which have finished area. Eight of the comparables have central air conditioning and two have a fireplace. Nine of the comparables have a garage ranging in size from 419 to 683 square feet of building area.

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<sup>1</sup> Counsel's brief actually reports an average improvement assessment per square foot of the appellant's comparables of \$22.94 and then applies a requested assessment of \$22.53 per square foot for the subject resulting in a new improvement assessment of \$28,928 as set forth in the brief. Section 2c of the Residential Appeal petition, however, makes an improvement assessment request of \$28,878.

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 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 Board has given reduced weight to appellant's comparables #2 and #3 and board of review comparables #1 and #8 as these dwellings lack the basement foundation that is a feature of the subject dwelling. Reduced weight was also given to appellant's comparable #1 along with board of review comparables #2, #3, #6 and #9 due to their substantially larger full basements as compared to the subject's partial basement.

The Board finds the best evidence of assessment equity to be board of review comparables #4, #5, #7 and #10. These comparables had improvement assessments that ranged from \$33,678 to \$41,625 or from \$27.12 to \$32.61 per square foot of living area. The subject's improvement assessment of \$32,234 or \$25.10 per square foot of living area falls below the range established by the best comparables in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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 the subject's assessment as established by the board of review is correct 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

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Member

*JR*

*Jerry White*

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Member

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Acting Member

*Robert Steffen*

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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: November 20, 2015

*A. Proctor*

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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.