



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

APPELLANT: Paul & Vanessa Carr  
DOCKET NO.: 13-01698.001-R-1  
PARCEL NO.: 19-14-477-009

The parties of record before the Property Tax Appeal Board are Paul & Vanessa Carr, the appellants; 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:** \$26,680  
**IMPR.:** \$54,560  
**TOTAL:** \$81,240

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 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 frame dwelling that has 1,870 square feet of living area<sup>1</sup>. The dwelling was constructed in 1956. Features include a partial finished basement, central air conditioning, two fireplaces and a four-car attached garage. The subject property has 1.25 acres or

---

<sup>1</sup> The appellants' evidence indicates the subject dwelling contains either 1,760 or 1,780 square feet of living area. The board of review's evidence indicates the subject dwelling contains 1,870 square feet of living area as depicted on its property record card. After reviewing the record, the Board finds the subject dwelling contains 1,870 square feet of living area.

54,450 square feet of land area<sup>2</sup> The subject property is located in Algonquin Township, McHenry County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. In support of these claims, the appellants submitted an appraisal of the subject property, four comparables, and a land equity analysis of ten comparables.

In support of the overvaluation claim, the appellants submitted an appraisal of the subject property. The appraisal report conveyed an estimated market value for the subject property of \$255,000 as of January 1, 2013. The appraiser developed the sales comparison approach to value in arriving at the final opinion of value. In further support of the overvaluation claim, the appellants submitted four of the comparable sales that were contained in the appraisal report.

In support of the inequity claim, the appellants used four of the improved comparables identified in the appraisal report and ten land comparables. The improvement 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 \$58,084 to \$62,952 or from \$24.27 to \$32.83 per square foot of living area. The subject property had an improvement assessment of \$54,560 or \$29.18 per square foot of living area.

The ten land comparables are located along the subject's street. They contain from 31,693 to 83,941 square feet of land area and have land assessments ranging from \$20,361 to \$32,767 or from \$.39 to \$.64 per square foot of land area. The subject has a land assessment of \$30,732 or \$.56 per square foot of land area.

Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,292. The subject's assessment reflects an estimated market value of \$255,825 or \$136.81 per square foot of living area including land. In support of the subject's assessment, the board of review submitted letter addressing the appeal and an analysis of two additional comparable sales along with the appellants' comparables. The evidence was prepared by the township assessor.

The two additional comparables had varying degrees of similarity when compared to the subject in location, design, age, size and

---

<sup>2</sup> The appellants' evidence indicates the subject property has 1.09 acres or approximately 47,523 square feet of land area. The board of review's evidence (Exhibit A) depicts the subject property has 1.25 acres or 54,450 square feet of land area. After reviewing the record, the Board finds the subject property has 1.25 acres or 54,450 square feet of land area.

features. They sold in May and August of 2013 for prices of \$232,000 and \$285,000 or \$130.12 and \$159.57 per square foot of living area including land.

The assessor applied adjustments to both parties' comparables for differences to the subject in land area, exterior construction, dwelling size, number of bathrooms, fireplaces, basement area or lack thereof, age and various other ancillary amenities. Based on these adjustments, the assessor calculated the comparables has adjusted sale prices ranging from \$189,600 to \$287,000. Using this data, the assessor concluded the subject had an estimated market value of \$257,900. No evidence or explanation pertaining to the calculation of the adjustment amounts was provided.

The board of review did not address the inequity argument raised by the appellants. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The taxpayers argued assessment inequity as one of the basis to 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 met this burden of proof with respect to only the subject's land assessment.

With respect to the subject's improvement assessment, the appellants submitted four assessment comparables. Two comparables do not have basements, inferior to the subject, and three comparables are larger in dwelling size when compared to the subject. The comparables had improvement assessments ranging from \$58,084 to \$62,952 or from \$24.27 to \$32.83 per square foot of living area. The subject property had an improvement assessment of \$54,560 or \$29.18 per square foot of living area. The Board finds the subject has a lower improvement assessment than all the comparables. In addition, the Board finds the subject's improvement assessment falls within the range established by the comparables on a per square foot basis. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the appellants submitted ten suggested land comparables for the Board's consideration. The Board gave less weight to four comparables due to their smaller or larger land sizes when compared to the subject. The Board finds the remaining six land comparables were more similar to the subject in location and land area. These comparables have land assessments ranging from \$21,022 to

\$24,913 or from \$.44 to \$.52 per square foot of land area. The subject property has a land assessment of \$30,732 or \$.56 per square foot of land area, which falls above the range established by the most similar land comparables contained in the record. Based on this analysis, the Board finds the appellants have demonstrated the subject's land assessment was inequitable and a reduction is warranted

The appellants argued overvaluation as an alternative basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants did not meet this burden of proof and no further reduction in the subject's assessment is warranted.

The appellants submitted an appraisal of the subject property that estimated a market value of \$255,000 as of January 1, 2013. The appellant also submitted raw sales data on four comparables. The board of review submitted two comparable sales in support of its assessment of the subject property. The Board finds the subject has a revised assessment of \$81,240 based on the reduction granted for uniformity. This revised assessment reflects an estimated market value of approximately of \$243,745, which is less than the appraised value submitted by the appellants. In addition, the board finds the revised assessment is supported by the comparable sales submitted by both parties. Based on this analysis, the Board finds no further reduction in the subject's assessment is justified based on a preponderance of market value evidence contained in this record.

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



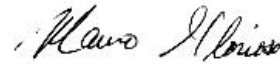
\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
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: March 18, 2016



\_\_\_\_\_  
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.