



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

APPELLANT: Scott & Jennifer Weichle
DOCKET NO.: 13-01709.001-R-1
PARCEL NO.: 19-14-354-026

The parties of record before the Property Tax Appeal Board are Scott & Jennifer Weichle, 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: \$14,345
IMPR.: \$80,635
TOTAL: \$94,980

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 two-story frame and brick dwelling that has 3,155 square feet of living area. The dwelling was constructed in 2012. Features include an unfinished basement, central air conditioning and a 655 square foot attached garage. The subject property is located in Algonquin Township, McHenry County, Illinois.

The appellants 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 appellants 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 \$63,611 to \$94,282 or from \$18.55 to \$27.57 per square foot of living area. Based on this evidence, the appellants 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 \$102,323. The subject property had an improvement assessment of \$87,978 or \$27.89 per square foot of living area. In support of the subject's assessment, the board of review submitted an equity analysis of six comparables along with a grid of the appellants' comparables. The evidence was prepared by the township assessor.

The six 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 \$64,575 to \$92,020 or from \$21.72 to \$30.44 per square foot of living area. The assessor applied adjustments to both parties' comparables for differences to the subject in exterior construction, dwelling size, number of bathrooms, basement area, garage space, age and various other ancillary amenities. 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 taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 12 assessment comparables for the Board's consideration. They have improvement assessments ranging from \$64,575 to \$94,282 or from \$18.55 to \$30.44 per square foot of living area. The subject had an improvement assessment of \$87,978 or \$27.89 per square foot of living area. Ten of the comparables have lower overall improvement assessments and eleven comparables have lower improvement assessments on a per square foot basis.

The Board finds the board of review's comparables were superior to the subject in many aspects. All the board of review's comparables had more exterior brick construction; four

comparables had more bathrooms; all the comparables had larger basements; and four comparables had larger garages when compared to the subject. The Board gave less weight to comparables #2, #4 and #5 submitted by the appellants. Comparable #2 is larger in dwelling size when compared to the subject. Comparables #4 and #5 have finished basements, unlike the subject. The Board gave less weight to comparables #1, #2, #4 and #5 submitted by the board of review. Comparables #1, #2 and #4 are considerably older in age than the subject. Comparable #5 is smaller in dwelling size when compared to the subject. The Board finds the remaining five comparables were more similar when compared to the subject in location, design, size, and most features, but were either 6 or 8 years older in age than the subject. They had improvement assessments ranging from \$69,825 to \$92,020 or from \$21.59 to \$27.31 per square foot of living area. The subject property had an improvement assessment of \$87,978 or \$27.89 per square foot of living area, which falls above the range established by the most similar comparables on a per square foot basis. After considering logical adjustments to the comparables for differences to the subject, 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.

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.