



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

APPELLANT: Bradford Bruntyn
DOCKET NO.: 13-02429.001-R-1
PARCEL NO.: 19-11-227-035

The parties of record before the Property Tax Appeal Board are Bradford Bruntyn, the appellant, 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: \$12,247
IMPR.: \$38,343
TOTAL: \$50,590

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 "tri-level" townhome¹ of frame construction with 1,389 square feet of living area. The townhouse was constructed in 2007. Features of the townhome include a partial finished basement, central air conditioning and an attached 431 square foot garage. The property has a .046-acre site and is located in Cary, Algonquin Township, McHenry County.

¹ The appellant described the subject and each of the comparables as a "tri-level." The photographs submitted by the appellant appear to reflect two-story townhomes. The board of review evidence described the design as "split-level" with the subject's property record card describing the story height as "1.03." For ease of reference and without a factual dispute that both parties are analyzing similar townhomes, the Board has utilized the tri-level designation.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of the improvement inequity argument, the appellant submitted information on four equity comparables located within .2 of a mile of the subject property. The comparables consist of tri-level townhomes that were built in 2006 or 2007. Each townhome contains 1,389 square feet of living area and features a partial finished basement, central air conditioning and a 431 square foot garage. One comparable also has a fireplace and a third bathroom. These four comparables have improvement assessments ranging from \$31,455 to \$33,091 or from \$22.65 to \$23.82 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$31,455 or \$22.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,590. The subject property has an improvement assessment of \$38,343 or \$27.60 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables of the same model as the subject and the appellant's comparables. Five of the comparables are described as being in the "same sub" and three are described as being in the "same pod" although there is no indication of what is meant by "same pod." Two of the comparables have more bathrooms than the subject townhome and four comparables have a fireplace which is not a feature of the subject townhome. These eight comparables have improvement assessments ranging from \$44,115 to \$45,175 or from \$31.76 to \$32.52 per square foot of living area.

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 12 nearly identical comparable townhomes which presumably are all in close proximity to one another and to the subject. The Board finds that the sole distinguishing characteristics between the townhomes as outlined by the parties concern (1) the number of bathrooms and (2) whether there is a fireplace amenity.

By giving less weight to each of the comparables from both parties with more than two bathrooms and/or the comparables with a fireplace, the Board finds the most similar comparables which represent the best evidence of assessment equity are appellant's comparables #1 through #3 along with board of review comparables #1, #2 and #6. These six comparable townhomes had improvement assessments that range from \$31,455 to \$44,115 or from \$22.65 to \$31.76 per square foot of living area. The subject's improvement assessment of \$38,343 or \$27.60 per square foot of living area falls within the range established by the most similar 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.