



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

APPELLANT: Julie Kaminsky  
DOCKET NO.: 13-02431.001-R-1  
PARCEL NO.: 18-14-354-012

The parties of record before the Property Tax Appeal Board are Julie Kaminsky, 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:** \$15,687  
**IMPR.:** \$53,306  
**TOTAL:** \$68,993

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 part two-story and part one-story single-family "Camden" model dwelling of frame exterior construction with 2,182 square feet of living area. The dwelling was constructed in 1999. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an attached 437 square foot garage. The property has a 9,000 square foot site and is located in Lake In The Hills, Grafton Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments of the subject property. In support of this argument the appellant submitted information on three equity comparables located either

two blocks or one mile from the subject. The comparable parcels range in size from 6,547 to 8,362 square feet of land area with land assessments ranging from \$9,114 to \$11,104 or from \$1.09 to \$1.70 per square foot of land area.

The comparable dwellings consist of two-story homes that were built between approximately 1994 and 1997. The homes range in size from 1,455 to 2,182 square feet of living area and feature a basement, central air conditioning and a garage ranging in size from 404 to 437 square feet of building area. One of the comparables also has a fireplace. The comparables have improvement assessments ranging from \$40,558 to \$56,666 or from \$25.18 to \$27.87 per square foot of living area.

Based on this evidence, the appellant requested a reduced land assessment to \$10,158 or \$1.13 per square foot of land area and a reduced improvement assessment to \$50,069 or \$22.95 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 \$68,993. The subject property has a land assessment of \$15,687 or \$1.74 per square foot of land area and an improvement assessment of \$53,306 or \$24.43 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a spreadsheet with limited information on all "Camden" model dwellings in the Meadowbrook subdivision representing 135 properties sorted by square foot improvement assessment from the lowest to the highest. The board of review argued that in this assortment, the subject dwelling has the fourth lowest per square foot improvement assessment of \$24.43 per square foot of living area.

The spreadsheet reflects the dwelling size, the land assessment, the building assessment and the per-square-foot improvement assessment of the 135 equity comparables. No other descriptive information or specific characteristics of the individual dwellings was provided in response to the appeal. The spreadsheet reflects "Camden" dwellings in the Meadowbrook subdivision range in size from 1,455 to 2,643 square feet of living area. The parcels are of unknown size, but have reported land assessments ranging from \$8,640 to \$18,905. The properties have improvement assessments ranging from \$40,558 to \$65,276 or from \$21.51 to \$31.67 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.

As to the land inequity argument, the subject parcel is only slightly higher on a per-square-foot basis than the comparables presented by the appellant. The Board finds that the appellant did not establish by clear and convincing evidence that the subject parcel has been inequitably assessed, particularly when the board of review has established the land assessments for 135 parcels in the subject's Meadowbrook subdivision range from \$8,640 to \$18,905. The subject's land assessment of \$15,687 also falls within the range of the area land assessments as reported by the board of review.

Based upon the parcel identification number (PIN), each of the three comparables presented by the appellant is set forth on the board of review spreadsheet. The Board finds the record reveals comparables that had improvement assessments ranging from \$40,558 to \$65,276 or from \$21.51 to \$31.67 per square foot of living area. The subject's improvement assessment of \$53,306 or \$24.43 per square foot of living area falls within the range of the comparables. Moreover, the subject's per-square-foot improvement assessment is well below the comparable "Camden" dwellings that contain 2,182 square feet of living area which as displayed on the board of review spreadsheet have improvement assessments ranging from \$25.09 to \$28.57 per square foot of living area.

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.

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 Alvares*

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.