



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

APPELLANT: Robert Corbin
DOCKET NO.: 13-02878.001-R-1
PARCEL NO.: 08-33-161-005

The parties of record before the Property Tax Appeal Board are Robert Corbin, 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: \$13,287
IMPR.: \$43,317
TOTAL: \$56,604

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 two-story single-family dwelling of frame construction with approximately 2,850 square feet of living area.¹ The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property

¹ The appellant reported a dwelling size of 2,748 square feet of living area and the board of review submitted a copy of the subject's property record card reflecting a dwelling size of 2,850 square feet of living area. The Board finds that neither party submitted a schematic drawing to support their respective size contentions and the Board further finds that the dispute is relatively minor given the record evidence.

has a 6,000 square foot site and is located in Woodstock, Greenwood Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal challenging the improvement assessment only. In support of this argument the appellant submitted information on four equity comparables located within one-half of a mile from the subject. The comparables consist of a bi-level or two-story frame dwellings that were 5 to 19 years old. The homes range in size from 1,357 to 2,992 square feet of living area. Three of the comparables have basements. Each home has central air conditioning, three comparables have a fireplace and each property has a garage of either 400 or 531 square feet of building area. The comparables have improvement assessments ranging from \$30,069 to \$33,562 or from \$10.93 to \$12.65 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$30,036 or \$10.54 per square foot of living area based on a dwelling size of 2,850 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,604. The subject property has an improvement assessment of \$43,317 or \$15.20 per square foot of living area.

In support of its contention of the correct assessment the board of review through the township assessor submitted a spreadsheet with limited information on seven equity comparables. The data indicates the subdivision is Sweetwater, the same as the subject property. An aerial photograph identifies the subject and the comparables as being in close proximity to one another. The "model" of the comparables is a "Spruce," two, one-story dwellings and four, two-story dwellings. The seven comparables range in size from 1,453 to 3,575 square feet of living area. The comparables have improvement assessments ranging from \$22,091 to \$60,257 or from \$15.12 to \$18.30 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal and citing to the procedural rules of the McHenry County Board of Review, the appellant noted that comparable properties are to be located near the subject and/or in the same neighborhood.² The appellant provided an aerial map and asserted "all comparables are between .5 miles and .9 miles away from the subject." Each is within the township, county and

² Before the Property Tax Appeal Board, the applicable procedural rules are those of the PTAB and in particular to this point, Section 1910.65(b), documenting the similarity, proximity and lack of distinguishing characteristics of the comparables to the subject. (86 Ill.Admin.Code §1910.65(b))

within easy walking distance from one another according to the appellant.

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 eleven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as this dwelling is a dissimilar design and significantly older than the subject dwelling. The Board has also given reduced weight to board of review comparables #1, #5 and #7 as these dwellings are of a "Spruce" or one-story design as compared to the subject's two-story design.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 along with board of review comparables #2, #3, #4 and #6. These seven comparables had improvement assessments that ranged from \$30,069 to \$60,257 or from \$10.93 to \$18.30 per square foot of living area. The subject's improvement assessment of \$43,317 or \$15.20 per square foot of living area falls within the range established by the best comparables in this record and, even without the desired characteristic descriptions of the comparables as should have been provided by the board of review, comparables #2 and #4 by the board of review appear to support the subject's improvement assessment.

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.

Mark Allison

Chairman

DR

Member

Member

Robert Hoffmann

Member

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: May 20, 2016

Shirley

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.