



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

APPELLANT: Frank Yachinich
DOCKET NO.: 13-02885.001-R-1
PARCEL NO.: 18-23-327-025

The parties of record before the Property Tax Appeal Board are Frank Yachinich, 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: \$12,643
IMPR.: \$56,910
TOTAL: \$69,553

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 exterior construction with 2,483 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement, central air conditioning, a fireplace and an attached 426 square foot garage. The property has a 9,100 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 challenging the improvement assessment of the subject property. No challenge was made to the land assessment as the appellant requested the same land assessment as issued by the McHenry County Board of Review.

In support of the improvement inequity argument, the appellant submitted information on three equity comparables located in Lake In The Hills. The comparables consist of two-story frame dwellings that were built between 1994 and 1996. The homes range in size from 2,037 to 2,483 square feet of living area and feature basements, central air conditioning and a garage ranging in size from 426 to 450 square feet of building area. Two of the comparables also have a fireplace. These comparables have improvement assessments ranging from \$46,987 to \$59,917 or from \$20.25 to \$27.04 per square foot of living area.

As part of the appeal, the appellant also wrote:

I would like to [know] why my [taxes] have went up in the last 2 years \$581.82 - I think that's very high

Based on the foregoing evidence and argument, the appellant requested a reduced improvement assessment of \$50,281 or \$20.25 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 \$69,553. The subject property has an improvement assessment of \$56,910 or \$22.92 per square foot of living area.

In response to the appeal, the board of review submitted a spreadsheet depicting all 42 Normandy model dwellings in the Hampton West subdivision of Lake In The Hills along with the subject property sorted by improvement assessment per-square-foot from lowest to highest. The subject is the 6th lowest per-square-foot improvement assessment on the spreadsheet. Appellant's comparable #1 is the first property on the spreadsheet. The listed dwellings on the spreadsheet range in size from 2,203 to 2,502 square feet of living area and have improvement assessments ranging from \$50,292 to \$64,640 or from \$20.25 to \$26.03 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 evidence concerning 44 comparable properties with one common property between the parties. The Property Tax Appeal Board has given reduced weight to appellant's comparables #2 and #3 as these dwellings differ from the subject in design and size. The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with the 21 board of review comparable dwellings with 2,483 square feet of living area. Although the variances in features between the subject and these comparables was not disclosed beyond dwelling size, the Board finds these comparables had improvement assessments that ranged from \$50,292 to \$64,640 or from \$20.25 to \$26.03 per square foot of living area. The subject's improvement assessment of \$56,910 or \$22.92 per square foot of living area falls within the range established by these most similar comparables.

As to the appellant's question regarding his tax bill, the Property Tax Appeal Board notes that it is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

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 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.