



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

APPELLANT: Sandra Wittich
DOCKET NO.: 13-03269.001-R-1
PARCEL NO.: 15-31-302-008

The parties of record before the Property Tax Appeal Board are Sandra Wittich, 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: \$37,095
IMPR.: \$129,128
TOTAL: \$166,223

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, brick and stucco exterior construction with 4,203 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfinished walkout-style basement, central air conditioning, a fireplace and an attached three-car garage. The property has a 37,897 square foot site backing to a golf course with a pond view and is located in Oakwood Hills, Nunda Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal challenging only the improvement assessment. No dispute was raised concerning the subject's land assessment. As part of the appeal, the appellant submitted a letter noting the subject's

immediate neighborhood has empty homes, several short sales, foreclosures and a neighboring property to the subject that was vacant for several years, uncared for and dilapidated. Her letter went on to note that rising property taxes make it difficult to sell property and despite a significant decrease in the home's market value since 2007, the property taxes are even greater now than they had been in 2007. Noting the subject's improvement assessment of \$30.93 per square foot of living area, the appellant argued in her letter that she finds the [tax] rate excessive as a single person with no children.

As to the appellant's argument about property taxes, the Property Tax Appeal Board takes notice 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)). The sole function of the Property Tax Appeal Board is to determine the correct assessment of the property on appeal. (35 ILCS 200/16-180)

In support of the inequity argument, the appellant completed the Section V grid analysis with information on four equity comparables located within $\frac{3}{4}$ of a mile of the subject property. The comparables were described as two-story brick, cedar and stucco dwellings that were 9 to 20 years old. The homes range in size from 4,404 to 5,766 square feet of living area and feature basements, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a three-car or a four-car garage. One of the comparables also has a pool. The comparables have improvement assessments ranging from \$133,845 to \$158,566 or from \$27.50 to \$30.39 per square foot of living area.

Based on this evidence and argument, the appellant requested an improvement assessment for the subject of \$86,904 or \$20.67 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 \$166,223. The subject property has an improvement assessment of \$129,128 or \$30.73 per square foot of living area.

In response to the appeal, the board of review submitted a letter and data gathered by Dennis Jagla, Nunda Township Assessor. As to appellant's comparable #2, Jagla asserted the dwelling is dissimilar in size as it has an additional 1,563 square feet of living area over the subject dwelling.

In support of its contention of the correct assessment the board of review through the township submitted information on four equity comparables identified as #5, #6, #7 and #8. Each comparable is described as being in Chalet Hills Golf Club like the subject property. Each comparable is described as being on the golf course, one of which also has a view of a conservation area. The comparables consist of two-story brick, frame and stucco or frame and brick dwellings that were built between 1997

and 2005. The homes range in size from 3,935 to 4,554 square feet of living area with basements, one of which is a walkout-style with finished area and the other three of which are English-style. Each home has central air conditioning, one to three fireplaces and a three-car garage. These comparables have improvement assessments ranging from \$124,622 to \$145,758 or from \$30.07 to \$32.01 per square foot of living area.

Based on this evidence and argument, 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 as each of these homes are substantially larger than the subject dwelling in living area. The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 along with the board of review comparables. These six comparables have varying degrees of similarity to the subject property and had improvement assessments that ranged from \$124,622 to \$145,758 or from \$28.58 to \$32.01 per square foot of living area. The subject's improvement assessment of \$129,999 or \$30.93 per square foot of living area falls within the range established by the best 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.