



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

APPELLANT: Robert McElhattan
DOCKET NO.: 13-03419.001-R-1
PARCEL NO.: 17-29-400-008

The parties of record before the Property Tax Appeal Board are Robert McElhattan, 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: \$33,707
IMPR.: \$79,200
TOTAL: \$112,907

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 dwelling of frame and brick exterior construction with 2,672 square feet of living area.¹ The

¹ The appellant reported the dwelling contains 2,200 square feet of above-grade living area, but provided no support for that assertion. The board of review reported the dwelling contains 2,672 square feet of living area as set forth on the property record card which included a small schematic drawing to support the contention. The Property Tax Appeal Board accepts the dwelling size reported by the board of review since it included evidentiary support.

dwelling was constructed in 1980. Features of the home include a partial basement, central air conditioning, a fireplace and an attached 452 square foot garage. The property has a 5.1-acre site and is located in Marengo, Coral Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the subject's land assessment. In support of this improvement inequity argument, the appellant submitted information on three equity comparables located from .19 to 3.14-miles from the subject property. The comparable dwellings were described as a one-story, a 1.5-story and a two-story dwelling. The homes range in age from 6 to 33 years old and range in size from 1,985 to 2,600 square feet of living area. Two of the comparables have full basements and one has a crawl-space foundation. Each home has central air conditioning and two have a fireplace. The appellant did not include information as to garages. The comparables have improvement assessments ranging from \$47,891 to \$65,484 or from \$24.13 to \$26.67 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$58,667 or \$21.96 per square foot of living area based upon a dwelling size of 2,672 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,907. The subject property has an improvement assessment of \$79,200 or \$29.64 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by Rich Kaszniak, Coral Township Assessor. The assessor asserted that the subject property is not located in a subdivision, but the comparables presented by the appellant are located in a small subdivision with smaller lots.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables located on parcels of at least 5-acres. The comparables consist of part two-story and part one-story frame or frame and brick dwellings that were built between 1988 and 2005. The homes range in size from 2,331 to 3,716 square feet of living area with basements. Three comparables have a fireplace and a garage. The comparables have improvement assessments ranging from \$79,281 to \$85,117 or from \$26.80 to \$35.95 per square foot of living area.

The assessor also submitted a grid analysis of five comparable sales of two-story dwellings to establish that the subject was assessed at market. The Property Tax Appeal Board will not further address the market value evidence as it is not responsive to the appellant's inequity argument.

Based on the foregoing 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 seven comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 along with board of review comparables #3 and #4 as each of these dwellings are substantially newer than the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #1 and #2. These dwellings have varying degrees of similarity to the subject and range in size from 2,062 to 2,886 square feet of living area. These comparables had improvement assessments that ranged from \$54,992 to \$80,043 or from \$26.67 to \$29.27 per square foot of living area. The subject's improvement assessment of \$79,200 or \$29.64 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and slightly above the range on a per-square-foot basis. 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.