



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

APPELLANT: Humphrey and Lily Sit
DOCKET NO.: 14-02500.001-R-1
PARCEL NO.: 18-31-308-018

The parties of record before the Property Tax Appeal Board are Humphrey and Lily Sit, the appellants, and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$6,740
IMPR.: \$75,817
TOTAL: \$82,557

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2014 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 one-story single-family dwelling of frame construction with 2,482 square feet of living area. The dwelling was constructed in 2005. Features of the home include a concrete slab foundation, central air conditioning and an attached 538 square foot garage. The property has an 8,764 square foot site and is located in Huntley, Grafton Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal, seeking an increase in the subject's land assessment and a decrease in the subject's improvement assessment. In support of this inequity argument, the appellants submitted information on three comparables located within 2.5-miles of the subject property. The comparables consist of frame dwellings that were 10 or 12 years old and which range in size from 2,464 to 2,577 square feet of living area. Each home has central air conditioning and one comparable has a fireplace. Each of the comparables has a garage of either 406 or 538 square feet of building area. The comparable parcels range in size

from 8,060 to 11,161 square feet of land area. The comparables have improvement assessments ranging from \$66,564 to \$67,995 or from \$25.83 to \$27.40 per square foot of living area. The comparables have land assessments ranging from \$13,357 to \$14,253 or from \$1.28 to \$1.66 per square foot of land area.

Based on this evidence, the appellants requested a land assessment of \$12,414 or \$1.42 per square foot of land area and an improvement assessment of \$67,059 or \$27.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellants provided a copy of the Notice of Final Decision issued by the McHenry County Board of Review setting forth a reduction in the subject's land assessment to \$6,740 or \$0.77 per square foot of land area and an increase in the subject's improvement assessment to \$75,817 or \$30.55 per square foot of living area for a total assessment for the subject property of \$82,557.

In response to the appeal, the board of review submitted a memorandum and data prepared by Alan Zielinski, the Grafton Township Assessor. In the memorandum, the assessor first cited to a provision of the Property Tax Code, Section 16-80, arguing that the appellant "has a previous residential appeal reduction in this quadrennial without substantial change. (35 ILCS 200/16-80) Next, the assessor asserted, without documentary support in the record that "a statistical analysis of 146 neighborhood sales generated a mean raw market value of \$106/sf with a 90% confidence interval of \$82/sf to \$130/sf" and asserted that the subject has an assessed value of \$100 per square foot. The assessor's memorandum also asserted that appellants' comparables #5 and #6 had decisions by the board of review and were "therefore inappropriate" despite the fact that the appellants' appeal petition before the Property Tax Appeal Board presented only comparables #1, #2 and #3.

Lastly, in support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables, numbered #1, #2, #3 and #5. The comparables are located in the same neighborhood code assigned by the assessor as the subject property and in the same Sun City/Del Webb subdivision as the subject. The comparables consist of one-story frame dwellings that were built in either 2002 or 2005 and each of which contains 2,482 square feet of living area. The homes have central air conditioning and a garage of 538 square feet of building area. The parcels range in size from 7,952 to 9,080 square feet of land area with land assessments of either \$6,740 or \$13,331 or from \$0.74 to \$1.68 per square foot of land area. The comparables have improvement assessments ranging from \$29.30 to \$33.13 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and changes in the subject's land and/or improvement assessments as requested by the appellants are not warranted.

As an initial matter, the Property Tax Appeal Board finds that the board of review and/or assessor did not fully develop the legal argument concerning Section 16-80 of the Property Tax Code. This provision applies solely to owner-occupied properties as determined by county boards of review within the general assessment cycle. The terms of Section 16-80 provide that "unless the taxpayer, assessor or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review" the reduced assessment subject to equalization **shall remain in effect for the remainder of the general assessment period.** [Emphasis added.] (35 ILCS 200/16-80) The Board takes judicial notice that 2011 was the start of the quadrennial assessment cycle in McHenry County. Furthermore, the Board finds that the property record card for the subject property depicts the following assessment history as to the total assessment for the years of the assessment cycle:

2011	\$94,177
2012	\$88,100
2013	\$81,659
2014	\$82,557

Except for the 2014 Final Decision by the board of review to retain the total assessment, but reallocate the total assessment between the land and the improvement, which generated the instant appeal before the Property Tax Appeal Board, there is no documentation in the record as to whether the 2011, 2012 and/or 2013 assessments were decisions made by the McHenry County Board of Review and/or what equalization factors were applicable to the respective assessment years, if any. In summary, the Board finds that the legal argument raised by the assessor is incomplete and, on this record, not dispositive of this appeal.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #2 as these properties are located most distant from the subject property and has larger lots than the subject property.

The Board finds the best evidence of assessment equity to be appellants' comparable #3 along with the board of review comparables. As to the land inequity argument, the best comparable parcels range in size from 8,060 to 9,080 square feet of land area and have land assessments ranging from \$0.74 to \$1.68 per square foot of land area whereas the subject has a land assessment of \$0.77 per square foot of land area which falls within the range established by the best comparables in this record. As to the improvement inequity argument, the best comparable dwellings contain either 2,482 or 2,577 square feet of living area and have improvement assessments ranging from \$25.83 to \$33.13 per square foot of living area. The subject's improvement assessment of \$30.55 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 appellants did not demonstrate with clear and convincing evidence that the subject's land or improvement was inequitably assessed and a changes in the subject's land and improvement assessments are 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: February 24, 2017



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.