



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

APPELLANT: Steven & Julie Kaminsky
DOCKET NO.: 14-02628.001-R-1
PARCEL NO.: 18-14-354-012

The parties of record before the Property Tax Appeal Board are Steven & Julie Kaminsky, the appellants, 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: \$15,860
IMPR.: \$53,892
TOTAL: \$69,752

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 part two-story and part one-story single-family "Camden" model dwelling of frame exterior construction with 2,182 square feet of living area. The dwelling was constructed in 1999. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an attached 437 square foot garage. The property has a 9,000 square foot site and is located in Lake In The Hills, Grafton Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal concerning both the land and improvement assessments of the subject property. In support of this argument the appellants submitted information on three equity comparables located either

.25 or .5 of a mile from the subject. The comparable parcels range in size from 7,500 to 9,475 square feet of land area with equalized land assessments¹ of \$4,044 or \$5,055 or from \$0.53 to \$0.59 per square foot of land area.

The comparable dwellings consist of two-story frame homes that were built between 1994 and 2001. The homes contain either 2,173 or 2,182 square feet of living area and feature a basement, central air conditioning, a fireplace and a garage of either 404 or 437 square feet of building area. The comparables have equalized improvement assessments ranging from \$53,927 to \$55,388 or from \$24.82 to \$25.38 per square foot of living area.

Based on this evidence, the appellants requested a reduced land assessment to \$5,000 or \$0.56 per square foot of land area and a reduced improvement assessment to \$53,306 or \$24.43 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$69,752. The subject property has an equalized land assessment of \$15,860 or \$1.76 per square foot of land area and an equalized improvement assessment of \$53,892 or \$24.70 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the subject's subdivision and neighborhood code as assigned by the assessor.

The comparable parcels range in size from 6,823 to 9,908 square feet of land area with land assessments ranging from \$5,729 to \$17,025 or from \$0.64 to \$1.72 per square foot of land area.

The comparable dwellings consist of two-story frame or frame and brick "Camden" homes that were built between 1997 and 2001. The homes contain either 2,164 or 2,182 square feet of living area and feature a basement, central air conditioning and a 437 square feet garage. Two of the comparables also have a fireplace. The comparables have improvement assessments ranging from \$53,406 to \$62,328 or from \$24.68 to \$28.56 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 taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the

¹ The appellants completed the Section V grid analysis of the appeal petition and also provided printouts from the assessing officials for the properties analyzed. The underlying data reveals application in 2014 by McHenry County of an equalization factor which slightly increased the township assessor's assessment of the properties.

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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, the Board finds the seven comparable parcels range in size from 6,823 to 9,908 square feet of land area with land assessments ranging from \$0.53 to \$1.72 per square foot of land area. The subject parcel of 9,000 square feet has a land assessment of \$1.76 per square foot of land area which is supported by board of review comparables #1 and #2. The Board finds there is not clear and convincing evidence of land assessment inequity despite the drastic variations in land assessments on a per-square-foot basis in the same subdivision and neighborhood code without further explanation for the difference, such as external obsolescence or other factors to support the differing valuations.

As to the improvement inequity argument, the seven comparables presented by both parties were very similar to the subject and had improvement assessments that ranged from \$53,927 to \$62,328 or from \$24.82 to \$28.56 per square foot of living area. The subject's improvement assessment of \$53,892 or \$24.70 per square foot of living area falls below the range established by the similar 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 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 appellants have 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

Docket No: 14-02628.001-R-1

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. Ferris

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.