



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

APPELLANT: Lorraine L. Ormsby
DOCKET NO.: 14-02636.001-R-1
PARCEL NO.: 14-30-229-008

The parties of record before the Property Tax Appeal Board are Lorraine L. Ormsby, the appellant; 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: \$16,762
IMPR.: \$56,310
TOTAL: \$73,072

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 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 is improved with a one-story dwelling of frame and brick construction with 2,484 square feet of living area. The dwelling was constructed in 1955. Features of the home include a partial basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 21,759 square foot site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information and photographs on five equity comparables improved with one-story dwellings of brick or frame construction that ranged in size from 2,029 to 2,279 square feet of living area. The dwellings were constructed from 1955 to 1972. Each comparable has a basement with one being described as finished, four comparables have central air conditioning, each comparable has one or two fireplaces and each comparable has a two-car garage. Two comparables were identified as being

located in the subject's subdivision and three comparables located in a different subdivision than the subject property. These properties have improvement assessments ranging from \$42,279 to \$55,490 or from \$19.66 to \$23.24 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$41,604 or \$16.75 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 \$73,072. The subject property has an improvement assessment of \$56,310 or \$22.67 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables identified by the township assessor. The three comparables are improved with one-story dwellings of frame or frame and brick construction that ranged in size from 2,184 to 2,473 square feet of living area. The dwellings were constructed from 1963 to 1980. Each comparable has a basement, each comparable has central air conditioning, two comparables each have one fireplace and each comparable has a two-car garage. These properties were located in the subject's subdivision. Their improvement assessments ranged from \$52,829 to \$58,519 or from \$22.99 to \$24.64 square feet of living area.

The board of review also asserted that the appellant used three comparables that were from an inferior subdivision.

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 Board finds the best evidence of assessment equity to be appellant's comparables #1 and #5 and the three comparables identified by the township assessor that were submitted by the board of review. These comparables were relatively similar to the subject property in location, style, size and features. These properties had improvement assessments that ranged from \$21.30 to \$24.64 per square foot of living area. The subject's improvement assessment of \$22.67 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to appellant's comparables #2 through #4 as these properties were located in a different subdivision than the subject property. 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.

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: December 23, 2016



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.