



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

APPELLANT: Nancy and Walter Hitzeman  
DOCKET NO.: 14-02732.001-R-1  
PARCEL NO.: 13-08-329-007

The parties of record before the Property Tax Appeal Board are Nancy and Walter Hitzeman, 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.:** \$27,543  
**TOTAL:** \$34,283

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 dwelling of frame exterior construction that has 1,064 square feet of living area. The dwelling was built in 1966. Features include an unfinished basement, central air conditioning and an 832 square foot garage. The subject property is located in Dorr Township, McHenry County, Illinois.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellants submitted four assessment comparables located approximately two blocks from the subject property. The comparables consist of one-story dwellings of unknown exterior construction that were 46 to 69 years old. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 864 to 1,250 square feet of living area. The comparables have improvement assessments ranging from \$10,260 to \$22,592 or from \$8.21 to \$23.34 per square

foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$34,283. The subject property has an improvement assessment of \$27,543 or \$25.89 per square foot of living area. In support of the subject's assessment, the board of review submitted information on six assessment comparables. The comparables consist of one-story dwellings of frame or aluminum siding exterior construction that were built from 1961 to 1974. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,064 to 1,152 square feet of living area. The comparables have improvement assessments ranging from \$29,559 to \$34,856 or from \$27.73 to \$32.42 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants claimed board of review comparable #1 was not located in the subject's subdivision; comparable #2 is a dissimilar design and newer in age; comparable #4 sold in February 2013 for \$70,000; and comparable #5 is superior to the subject due to its cement driveway, patio, three bedrooms and two-story garage. The appellants also submitted sales and assessment information on seven new comparable properties.

### Conclusion of Law

As an initial matter, the Board finds it cannot consider the seven new comparable properties submitted by the appellants in rebuttal. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

In addition, the Board finds it cannot consider the new market value argument claimed by the appellants under rebuttal. Section 1910.50(a) of the Board's rules and section 16-180 of the Property Tax Code both provide in pertinent part:

Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.50(a) and 35 ILCS/200-180).

The taxpayers argued 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.

The parties submitted 10 assessment comparables for the Board's consideration. The Board gave less weight to comparables #2 through #4 submitted by the appellants due to their older age when compared to the subject. In addition, comparable #2 has a finished basement, superior to the subject and comparable #4 does not have a basement, inferior to the subject. The Board gave less weight to comparables #2 and #5 submitted by the board of review. Comparable #2 is newer in age when compared to the subject and comparable #5 has a finished basement and two-story garage, superior to the subject. The Board finds the remaining five comparables are most similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$22,592 to \$34,856 or from \$22.28 to \$30.26 per square foot of living area. The subject property has an improvement assessment of \$27,543 or \$25.89 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds the subject's improvement assessment is supported 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.



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.