



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

APPELLANT: Michael & Debbie Kruse
DOCKET NO.: 14-02749.001-R-1
PARCEL NO.: 19-29-259-012

The parties of record before the Property Tax Appeal Board are Michael & Debbie Kruse, the appellants, by attorney George J. Relias, of Relias & Tsonis, LLC in Chicago, 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: \$11,386
IMPR.: \$66,212
TOTAL: \$77,598

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 two-story dwelling of frame and brick exterior construction with 2,994 square feet of living area. The dwelling was constructed in 1992. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 624 square foot garage.¹ The property has a .206-acre site and is located in Lake In The Hills, Algonquin Township, McHenry County.

¹ The appellant contends the dwelling does not have central air conditioning or a fireplace, but the property record card submitted by the board of review reflects both air conditioning and a fireplace amenity. The Board finds the board of review submitted the best evidence concerning these features.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants through counsel submitted limited information on five equity comparables. Each comparable was reported to be in the "same neighborhood" as the subject despite differences in parcel identification numbers. The appellants did not report basement finish and reported that none of the comparables have air conditioning or a fireplace. No information regarding a garage amenity for any of the comparables was provided. Attached to the appeal petition were printouts from the Algonquin Township Assessor's Office with limited information on the properties.

In the Section V grid analysis, the comparables were described as two-story frame dwellings that were built between 1898 and 1952. The comparables range in size from 1,848 to 2,822 square feet of living area. Four of the comparables were described as having basements. The comparables have improvement assessments ranging from \$29,991 to \$41,169 or from \$14.28 to \$17.62 per square foot of living area.

Based on the foregoing evidence, the appellants requested an improvement assessment of \$48,065 or \$16.05 per square foot of living area.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,598. The subject property has an improvement assessment of \$66,212 or \$22.11 per square foot of living area. The board of review contended that the appellants provided no valid equity comparables and the assessor's evidence of comparables #2, #3 and #4 bracket the subject's current assessment.

In response to the appeal, the board of review submitted a memorandum from the township assessor which outlined the evidence and recommended a reduction in the subject's improvement assessment to \$59,054 or \$19.72 per square foot of living area.

The board of review submitted Exhibit A consisting of a grid analysis of five suggested comparables prepared by the township assessor. The township assessor also reported that appellants' comparables #1, #2, #3 and #5 were located in four different towns when compared to the subject. (See Exhibit D identifying the appellants' comparables #1, #2, #3 and #5 located in Cary, Crystal Lake, Algonquin and Fox River Grove.)

The township assessor submitted information on five equity comparables located in Lake In The Hills Estates. The comparables consist of two-story dwellings that were built between 1969 and 2004. The dwellings range in size from 2,336 to 3,225 square feet of living area. Each comparable has a

² Based on the brief prepared by counsel that was filed with the appeal, it is possible that there was a typographical error on the first page of the appeal petition concerning the requested improvement assessment. The brief presents a request of \$48,135 or \$16.08 per square foot of living area.

basement, three of which have finished areas and one is an English-style and one is a walkout-style. Four of the dwellings have central air conditioning and four comparables have either one or four fireplaces. Each of the comparables has a garage ranging in size from 495 to 689 square feet of building area. The comparables have improvement assessments ranging from \$54,489 to \$70,178 or from \$19.80 to \$24.13 per square foot of living area.

Based on this evidence and argument, 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 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 ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellants' comparable properties due to location and/or dwelling size when compared to the subject property. The Board finds the best evidence of assessment equity to be the board of review comparables which have varying degrees of similarity to the subject dwelling. These board of review comparables had improvement assessments that ranged from \$54,489 to \$70,178 or from \$19.80 to \$24.13 per square foot of living area. The subject's improvement assessment of \$66,212 or \$22.11 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 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 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. Hertel

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.