



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

APPELLANT: Christy Lamb  
DOCKET NO.: 14-02794.001-R-1  
PARCEL NO.: 18-14-429-019

The parties of record before the Property Tax Appeal Board are Christy Lamb, 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:** \$15,502  
**IMPR.:** \$112,786  
**TOTAL:** \$128,288

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 consists of a two-story dwelling of frame construction with 3,640 square feet of living area. The dwelling was constructed in 2008. Features of the home include a partial basement, central air conditioning, a fireplace and a three-car garage. The property has a 10,175 square foot site and is located in Lake in the Hills, Grafton Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with varying degrees of similarity to the subject. The comparables had land assessments ranging from \$1.37 to \$1.52 per square foot of land area. These same comparables had improvement assessments ranging from \$93,305 to \$101,367 or from \$24.02 to \$26.10 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 \$128,288. The subject property has an improvement assessment of

\$112,786 or \$30.99 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 with varying degrees of similarity to the subject. The comparables had land assessments ranging from \$1.24 to \$1.52 per square foot of land area. These same comparables had improvement assessments ranging from \$109,061 to \$117,847 or from \$30.66 to \$31.80 per square foot of living area.

The appellant submitted rebuttal argument stating “the subject was re-assessed in 2014 while everyone else was at 2011 levels.”

### **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 both parties submitted comparables that were similar to the subject in most respects. The comparables had improvement assessments that ranged from \$24.02 to \$31.80 per square foot of living area. The subject's improvement assessment of \$30.99 per square foot of living area falls within the range established by the comparables in this record. In addition, the comparables had land assessments ranging from \$1.24 to \$1.52 per square foot of land area. The subject has a land assessment of \$1.52 per square foot of land area, which is within the established range. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement nor land assessment were inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also argued the subject was improperly reassessed when compared to other properties. The Board gave this argument no weight as it was not submitted with the original appeal. Section 1910.66(c) of the Property Tax Appeal Board rules states:

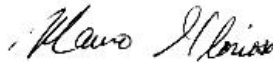
Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

(86 Ill.Adm.Code §1910.66(c)) (Emphasis Added)

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 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 presented.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: March 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Christy Lamb  
16616 Spence Park Lane  
Prosper, TX 75078

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098