



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

APPELLANT: James & Nancy Schollhammer
DOCKET NO.: 14-02822.001-R-1
PARCEL NO.: 14-24-376-012

The parties of record before the Property Tax Appeal Board are James & Nancy Schollhammer, 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: \$ 25,146
IMPR.: \$124,769
TOTAL: \$149,915

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 brick and frame exterior construction that has 4,028 square feet of living area. The dwelling was built in 1999. Features include a 2,033 square foot English basement that is partially finished, central air conditioning, two fireplaces and a three-car garage. The subject property is located in Nunda 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 from .1 to .57 of a mile from the subject, however, only one comparable was located within the same subdivision as the subject. The comparables consist of two-story dwellings of brick and cedar exterior construction that were built from 1993 to 2001. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,706 to 3,968 square feet of living area. The comparables have improvement

assessments ranging from \$100,312 to \$106,754 or from \$26.08 to \$27.28 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 \$149,915. The subject property has an improvement assessment of \$124,769 or \$30.98 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of the appellants' comparables (#1 through #4) and four additional assessment comparables (#5 through #8). The four additional comparables consist of two-story dwellings of brick, frame or brick and frame exterior construction that were built from 1994 to 1999. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,648 to 4,010 square feet of living area. The comparables have improvement assessments ranging from \$114,531 to \$125,760 or from \$29.72 to \$31.92 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 argued board of review comparables #6 and #7 were all brick structures of higher value.¹ The appellants argued comparable #7 has more baths and a larger site than the subject.² The comparables were listed as being in good or excellent condition whereas the subject property is listed as being in average condition. Comparable #4 has a swimming pool, superior to the subject.

Conclusion of Law

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 eight assessment comparables for the Board's consideration. The Board gave less weight to comparables #2 through #4 submitted by the appellants due to their location in a different subdivision than the subject. The Board gave less weight to comparables #6 and #7 submitted by the board of review due to their considerably larger basements when compared to the subject. Additionally, comparable #7 has more bathrooms than the subject. The Board finds the remaining three comparables are most similar when compared to the subject in location, design, age, dwelling size and most features. These comparables have improvement assessments ranging from \$102,814 to \$125,450 or from \$26.08 to \$31.40 per square foot of living area. The subject property has an improvement assessment of \$124,769 or \$30.98 per square foot of living area, which falls within the range established by the most similar assessment comparables

¹ The appellants did not submit any market value evidence to support this opinion.

² The appellants did not challenge the subject's land assessment or its estimated market value as reflected by its assessment.

contained in the 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.