



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

APPELLANT: Brad Turskey
DOCKET NO.: 14-02835.001-R-1
PARCEL NO.: 14-24-202-008

The parties of record before the Property Tax Appeal Board are Brad Turskey, the appellant, by attorney Laura Godek of Laura Moore Godek, PC in McHenry; 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:	\$24,285
IMPR.:	\$0
TOTAL:	\$24,285

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 a vacant parcel with approximately 43,742 square feet of land area. The property is located in the Preserve of Prairie Grove Subdivision, Prairie Grove, Nunda Township, McHenry County.

The appellant contends assessment inequity with respect to the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on thirteen equity comparables, some of which were improved, that had sites that ranged in size from 44,115 to 95,884 square feet of land area. These properties had land assessments that ranged from \$14,840 to \$24,331 or from \$.25 to \$.35 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$10,936 or \$.25 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the land assessment for the subject of \$24,285. The subject's assessment reflects a market value of \$72,797 when using the 2014 three year average median level of assessment for McHenry County of 33.36% as determined by the Illinois Department of Revenue. The board of review submitted a written narrative indicating that the subject property is one of seventeen parcels located in the Preserve of Prairie Grove Subdivision and was one of six parcels in the subdivision that remained vacant as of January 1, 2014. It also noted the subject parcel was purchased by the current owner in September 2009 for a price of \$77,500. At the time of purchase the property was bank owned. The bank had acquired the property through a foreclosure process in January 2009 and proceeded to list the property for sale.

The board of review asserted that it reviewed all seventeen parcels in the subject's subdivision based on the 2014 equalized assessments and determined the lots were valued on a site basis. The board of review indicated that all the lots except two had a land assessment of \$24,285. Lot 1 in the subdivision had a land assessment of \$14,840, which reflected a board of review decision from 2011 and 2012. Lot 7 had a land assessment of \$24,331, which varies from the other land assessments in the subdivision, which the board of review contends was most likely due to rounding. The remaining fifteen lots, including the subject, each has a land assessment of \$24,285. Five of the six vacant lots in the subject's subdivision have a land assessment of \$24,285, with the one exception being lot 1 with a land assessment of \$14,840.

The board of review further noted that appellant's comparables #9 through #13 were located in a different subdivision than the subject property, known as the Wildview Subdivision, each with a land assessment of \$15,260. Although it was reluctant to expand its analysis outside the subject's subdivision, the board of review noted that if the land assessments were arrayed using the assessments from both subdivisions from lowest to highest, the subject's land assessment would be at the median of \$24,285.

The board of review submission included a map depicting lots in the subject's subdivision and the five parcels in the Wildview Subdivision. The board of review submission also included the assessments of the various lots and an array of the various assessments.

In rebuttal the appellant asserted that the McHenry County Board of Review has maintained similar assessments for properties in the subdivision despite the fact that thirteen of the parcels are approximately one acre and four of the parcels exceed two acres. The appellant contends that on a square foot basis there is an extreme lack of equity within the subdivision between the one acre lots and the two acre lots. The appellant also contends that Lot #1 in the subject's subdivision, with a land assessment of \$14,840, is most similar to the subject parcel. The appellant also contends that comparables #1, #2, #3, #4, #5, #6, #7 and #8 are superior to the subject parcel because they back to open areas whereas the subject property backs to a residence.

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 based on assessment inequity.

The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. Fair cash value of the property in question is the cornerstone of uniform assessment. Kankakee County Board of Review, 131 Ill.2d at 20. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). After an analysis of the assessment data the Board finds a reduction is not warranted.

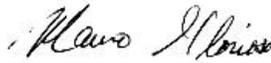
The record indicated that lots in the subject's subdivision are valued on a site basis, which is used when the market does not indicate a significant difference in lot value even when there is a difference in size. Of the seventeen lots in the subject's subdivision, fifteen, including the subject property, had a land assessment of \$24,285. One lot appeared to be an outlier with a land assessment of \$14,840 and the other parcel had a land assessment of \$24,331, slightly above the majority of the land assessments in the subject's subdivision. The record indicates that lots in the subject's subdivision are being assessed on a uniform site value basis.

The Board further finds the appellant did not establish that the subject parcel was being assessed at a substantially higher proportion of its market value than other parcels in the subject's subdivision. In fact, the subject's assessment appears to be reflective of the property's market value when comparing the property's September 2009 purchase price of \$77,500 with the market value reflected by the subject's assessment of \$72,797.

The Board gave less weight to appellant's comparables #9 through #13 as these parcels were located in a different subdivision than the subject site. Furthermore, there was no showing that these parcels had similar fair cash values as the subject property but were being assessed at a substantially lower proportion of fair cash value 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 land 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: March 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.