



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

APPELLANT: Travis Ehlebracht  
DOCKET NO.: 14-02850.001-R-1  
PARCEL NO.: 19-14-280-040

The parties of record before the Property Tax Appeal Board are Travis Ehlebracht, 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:** \$13,016  
**IMPR.:** \$56,159  
**TOTAL:** \$69,175

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 improved with a two-story dwelling of frame construction with 2,372 square feet of living area. The dwelling is approximately 25 years old. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached two-car garage with 400 square feet of building area. The property has a 12,527 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of frame construction that had either 2,474 or 2,674 square feet of living area. Each home was 25 years old. Each comparable had an unfinished basement, central air conditioning, one fireplace and a 400 square foot garage. These properties had improvement assessments that ranged from \$45,082 to \$48,503 or from \$17.42 to \$19.60 per square foot of living area. These comparables were located next door or one house

away from the subject property. The appellant also explained in his submission that the subject dwelling and the comparable homes were built at the same time by the same builder, with a similar square footage and a similar cul-du-sac location. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$46,120.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,175. The subject's total assessment reflects a market value of \$207,359 when using the 2014 three year average median level of assessments for McHenry County of 33.36% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$56,159 or \$23.68 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on nine equity comparables identified by the township assessor that were improved with the same model of home as the subject property. Each comparable had 2,372 square feet of living area and ranged in age from 24 to 26 years old. Each comparable had a basement with three being partially finished, each comparable had central air conditioning, eight comparables each had one fireplace and each property had a garage with either 400 or 600 square feet of building area. These properties were located in the same subdivision as the subject property. The comparables had improvement assessments that ranged from \$61,533 to \$67,759 or from \$25.94 to \$28.57 per square foot of living area.

The board of review also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration disclosing the subject property sold in May 2015 for a price of \$267,000.

The board of review contends the best comparables support the subject's assessment.

### **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 record contains twelve comparables submitted by the parties to support their respective positions. The comparables have varying degrees of similarity to the subject property with those provided by the board of review being the same model and size as the subject property. These comparables had improvement assessments that ranged from \$17.42 to \$28.57 per square foot of living area. The subject's improvement assessment of \$23.68 per square foot of living area falls within the range established by the comparables in this record and is below each of the nine comparables provided by the board of review.

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). All that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence in this record.

Based on this record the Board finds the appellant 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.

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: November 23, 2016



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.