



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

APPELLANT: Richard Maddox
DOCKET NO.: 14-02871.001-R-1
PARCEL NO.: 18-24-327-011

The parties of record before the Property Tax Appeal Board are Richard Maddox, 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: \$5,055
IMPR.: \$49,750
TOTAL: \$54,805

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 one-story single family dwelling of frame and brick construction with 1,328 square feet of living area. The dwelling was constructed in 1992 and is approximately 22 years old. Features of the home include a full basement, central air conditioning and a two-car attached garage with 420 square feet of building area. The property has a 10,045 square foot site and is located in Lake in the Hills, Grafton Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with a one-story dwelling and two, two-story dwellings of frame construction that ranged in size from 1,328 to 1,508 square feet of living area. The dwellings range in age from 15 to 23 years old. Two comparables have full finished basements, each comparable has central air conditioning, one comparable has a fireplace and each comparable has

a two-car attached garage. The comparables have improvement assessments that range from \$34,223 to \$37,223 or from \$24.68 to \$25.77 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$33,293 or \$25.07 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 \$54,805. The subject property has an improvement assessment of \$49,750 or \$37.46 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables identified by the township assessor that were improved with one-story dwellings each with 1,328 square feet of above grade living area. The dwellings were constructed from 1991 to 1993. Seven of the comparables had basements, each home had central air conditioning, five of the comparables each had one fireplace and each comparable had an attached garage with either 420 or 620 square feet of building area. Board of review comparable #3 was the same property as appellant's comparable #1. These properties had improvement assessments ranging from \$34,223 to \$50,087 or from \$25.77 to \$37.72 per square foot of living area. .

Conclusion of Law

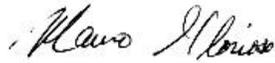
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 the best evidence of assessment equity to be comparables #1, #2, #4, #5, #6, #7 and #8 submitted by the board of review as these dwellings were most similar to the subject in features including a full or partial basement. These comparables had improvement assessments that ranged from \$31.85 to \$37.72 per square foot of living area. The subject's improvement assessment of \$37.46 per square foot of living area falls within the range established by the best comparables in this record and is equivalent to five of the seven comparables on a square foot basis. Less weight was given appellant's comparable #1 and board of review comparable #3 as this property had no basement making the dwelling inferior to the subject property. Little weight was given appellant's comparables #2 and #3 as they differed from the subject dwelling in style.

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.