



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

APPELLANT: Robert Corbin  
DOCKET NO.: 14-02897.001-R-1  
PARCEL NO.: 08-33-161-005

The parties of record before the Property Tax Appeal Board are Robert Corbin, the appellant, and the McHenry County Board of Review.

Based on the facts and exhibits presented, 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:** \$12,888  
**IMPR.:** \$35,283  
**TOTAL:** \$48,171

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 single-family dwelling of frame construction with approximately 2,849 square feet of living area.<sup>1</sup> The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 6,000 square foot site and is located in Woodstock, Greenwood Township, McHenry County.

<sup>1</sup> The appellant reported a dwelling size of 2,748 square feet of living area and the board of review submitted a copy of the subject's property record card reflecting a dwelling size of 2,849 square feet of living area. The Board finds the size dispute is relatively minor given the record evidence.

The appellant contends assessment inequity as the basis of the appeal.<sup>2</sup> In support of this argument the appellant submitted information on four equity comparables located within .5 of a mile of the subject; one comparable is in the subject's Sweetwater subdivision, two are in Sonatas and one is in Edgewood. The comparables consist of three, two-story frame dwellings and a bi-level dwelling that were 8 to 20 years old. The homes range in size from 1,357 to 2,992 square feet of living area. Three of the comparables have basements. Each home has central air conditioning, three comparables have a fireplace and each property has a garage of either 400 or 531 square feet of building area. The comparables have improvement assessments ranging from \$30,069 to \$32,555 or from \$10.93 to \$12.65 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$29,898 or \$10.49 per square foot of living area based on a dwelling size of 2,849 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,171. The subject property has an improvement assessment of \$35,283 or \$12.38 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by Karen Roth of the Greenwood Township Assessor's Office. The assessor asserted that of 270 units in the Sweetwater subdivision, the subject property has the 9<sup>th</sup> lowest assessment on a per-square-foot basis. In addition, the assessor contends that there are 20 additional comparables that are within 10% of the dwelling size of the subject which have been set forth on a three-page grid analysis.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on 20 equity comparables; 17 comparables are in the Sweetwater subdivision and comparables #5, #6 and #10 are in "Sweetwater Phase 1." The comparables consist of two-story dwellings that range in size from 2,500 to 3,046 square feet of living area. Each home has a full basement and an attached garage. No other characteristic details of the dwellings were provided besides the number of bedrooms. These comparables have improvement assessments ranging from \$35,020 to \$52,535 or from \$12.49 to \$17.69 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The appellant also marked "comparable sales" as a basis of the appeal and provided the sales of the comparable properties that occurred between January 1995 and December 2006. As the dates of sale are remote in time to the valuation date at issue of January 1, 2014, the Board has only examined the appellant's assessment equity argument in this decision.

**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 parties submitted a total of 24 comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 which is dissimilar in design and significantly smaller than the subject dwelling in above-grade living area.

The remaining 23 comparables are similar to the subject in design and bracket the subject in dwelling size from 2,470 to 3,046 square feet of living area. Each comparable is similar to the subject by having a basement and a garage. Additional details of the board of review comparables were not provided. These 23 comparables had improvement assessments that ranged from \$10.88 to \$17.69 per square foot of living area. The subject's improvement assessment of \$12.38 per square foot of living area falls within the range established by the most similar comparables 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.

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 taxation 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct 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.

*Mark Morris*

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Chairman

*DR*

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Member

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Member

*Robert Hoffmann*

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Member

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Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: May 20, 2016

*Adriana*

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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.