



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

APPELLANT: John & Julie Novy  
DOCKET NO.: 15-02063.001-R-1  
PARCEL NO.: 18-01-229-032

The parties of record before the Property Tax Appeal Board are John & Julie Novy, 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 **A Reduction** 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:** \$75,811  
**IMPR.:** \$47,663  
**TOTAL:** \$123,474

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 2015 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 part one-story and part two-story single-family dwelling of frame exterior construction with 3,075 square feet of living area. The dwelling was constructed in 1935. Features of the home include a crawl-space foundation, central air conditioning, a woodburning stove, a detached two-car garage with 484 square feet of building area and a 330 square foot carport. The property has an 11,686 square foot lakefront site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal challenging the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellants submitted information on four equity comparables located within 1.5-miles of the subject property and on the lakefront. The comparables consist of a one-story, a three-story and two, two-story dwellings each of frame exterior construction. The homes were built between 1900 and 1950. The dwellings range in size from 2,401 to 3,313 square feet

of living area. Two of the comparables have basements and each has central air conditioning, a fireplace and a garage ranging in size from 555 to 848 square feet of building area. The comparables have improvement assessments ranging from \$19,531 to \$44,779 or from \$5.90 to \$13.88 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$42,683 or \$13.88 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 \$135,589. The subject property has an improvement assessment of \$59,778 or \$19.44 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data gathered by the township assessor's office. The assessor contended that appellants' comparable #1 was in average condition and appellants' comparable #3 is in poor condition whereas the subject is in good condition. Furthermore, the assessor noted appellants' comparable #2 is smaller than the subject dwelling by roughly 20% and appellant's comparable #4 differs in design as it is a one-story home. Furthermore, the assessor cited to a 2012 decision of the Property Tax Appeal Board based on a stipulation of the parties "which also supports assessment equity" according to the assessor.

In support of its contention of the correct 2015 assessment of the subject property, the board of review submitted information gathered by the township assessor on four equity comparables identified as #1, #2, #3 and #6. The comparables consist of two-story frame dwellings that were built between 1935 and 1977. The homes range in size from 2,771 to 3,030 square feet of living area. Each comparable has a basement, one of which is walkout-style. Three of the comparables have central air conditioning and each has one or two fireplaces. The comparables have garages ranging in total size from 621 to 864 square feet of building area; comparable #6 has two garages. The comparables have improvement assessments ranging from \$55,188 to \$125,440 or from \$19.92 to \$41.51 per square foot of living area.

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

In written rebuttal, the appellants questioned the condition distinctions made by the assessing officials that resulted in substantially different per-square-foot improvement assessments. Similarly, the appellants questioned the distinctions in assessments based on differences in story height between a one-story and a two-story dwelling.

As to the board of review comparable properties prepared by the township assessor, the appellants contend that the reported improvement assessments for these properties in the grid analysis were the 2016 assessments which are higher than the 2015 assessments which are the relevant tax year in this appeal. The appellants also noted differences in age, basement feature and/or garage size when compared to the subject property. The appellants also provided printouts from the township with the 2015 improvement assessments of each of these board of review comparables reflecting improvement assessments ranging from \$52,158 to \$118,552 or from \$18.82 to \$39.26 per square foot of living area.

After being provided with the appellants' rebuttal filing by the Property Tax Appeal Board, the board of review filed surrebuttal contending, in part, that the appellants' submission was inappropriate "new evidence" pursuant to Section 1910.66(c) of the procedural rules. (86 Ill.Admin.Code §1910.66(c)). This surrebuttal also included Exhibit A consisting of a modified grid analysis of the board of review comparables purportedly stating the 2015 improvement assessments of the comparables and setting forth adjustments for various features resulting in "adjusted full building value (2015)" for each of the suggested comparables. Unfortunately, even the purported "correction" does not reflect the 2015 assessments of the subject and the comparable properties. Furthermore and contrary to the board of review's surrebuttal filing, the Property Tax Appeal Board finds that board of review Exhibit A is inappropriate rebuttal consisting of new evidence with "adjustments" to the suggested comparable properties. The Board further finds that Exhibit A and the surrebuttal memorandum has "new" adjustment evidence that cannot be considered on this record.<sup>1</sup>

Additionally, the Board strenuously disagrees with the characterization that the appellants' submission of the correct 2015 assessments of the board of review comparables is "new evidence"; instead, the procedural rules provide that a party's rebuttal:

. . . shall consist of written or documentary evidence submitted to explain, repel, counteract or disprove facts given in evidence by an adverse party and must tend to explain or contradict or disprove evidence offered by an adverse party . . .

(86 Ill.Admin.Code §1910.66(a)). The appellants' submission of the correct 2015 assessments of the board of review comparables with township printouts to establish the 2015 assessment data clearly "explained, repelled, counteracted and disproved" facts given in evidence by the board of review and "explained, contradicted and disproved evidence" offered by the board of review. The township assessor in surrebuttal acknowledged the error of not utilizing the 2015 assessments in its evidentiary submission, but then proceeded to submit other figures that were modified in an unknown manner.

### **Conclusion of Law**

The taxpayers contend 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 met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>1</sup> In addition, the Board finds the data is irrelevant since the appellants were only disputing the improvement assessment, not the total assessment as calculated in Exhibit A; converting assessments to market value based on the assessment is not an appropriate analysis for a lack of assessment uniformity argument.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. Based on the record evidence, the Board finds that the board of review failed to report the 2015 assessments of their comparable properties, but this error was corrected by the appellants with their rebuttal filing. The Board will utilize the corrected 2015 assessments of the board of review comparables as reported by the appellants.

The Board has given reduced weight to appellants' comparables #1 and #4 as these dwellings differ in design from the subject dwelling by being three-story and one-story, respectively, as compared to the subject two-story design. The Board has also given reduced weight to board of review comparables #2 and #6 as these homes were built in 1960 and 1977, respectively, making them much newer than the subject dwelling that was built in 1935.

The Board finds the best evidence of assessment equity to be appellants' comparables #2 and #3 along with board of review comparables #1 and #3. These four comparables had varying degrees of similarity to the subject dwelling. Each comparable is a two-story design, the homes were built between 1900 and 1935 and the homes range in size from 2,401 to 3,030 square feet of living area. Two of the comparables have basements, one of which is a walkout style, whereas the subject does not have a basement. One of the comparables does not have central air conditioning and each of the comparables has more garage square footage than the subject property, but the subject also has a 330 square foot carport that is not a feature of any of these comparables. The four most similar comparables had improvement assessments that ranged from \$29,041 to \$83,654 or from \$12.10 to \$27.61 per square foot of living area. The subject's improvement assessment of \$59,778 to \$19.44 per square foot of living area falls within the range established by the best comparables in this record, but does not appear justified when considering adjustments to the comparables for differences when compared to the subject.

Board of review comparables #2 and #3 are both superior to the subject dwelling by having basements, one of which is a walkout style. All four of the best comparables are superior to the subject in garage size. After considering adjustments and differences in the comparables when compared to the subject, the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member



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 21, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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