



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

APPELLANT: Thomas Resnick
DOCKET NO.: 15-03998.001-R-1
PARCEL NO.: 19-30-352-003

The parties of record before the Property Tax Appeal Board are Thomas Resnick, 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 **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: \$19,651
IMPR.: \$75,450
TOTAL: \$95,101

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 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 two-story dwelling of brick and frame exterior construction that has 3,018 square feet of living area. The dwelling is 25 years old. Features include a full basement that is partially finished, central air conditioning, a fireplace and a 558 square foot garage. The subject property has a 24,176 square foot site. The subject property is located in Algonquin Township, McHenry County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted four assessment comparables located in close proximity to the subject property. The comparables are comprised of two-story dwellings of frame or brick and frame exterior construction that are 23 or 24 years old. Features include unfinished basements, central air conditioning, one fireplace and a garage that each contain 670 square feet of building area. The dwellings range in size from 3,064 to 3,381 square feet of living area and are situated on sites that contain from 18,000 to 23,766 square feet of land area. The comparables have

improvement assessments ranging from \$61,666 to \$82,892 or from \$20.13 to \$24.75 per square foot of living area. Land assessments ranged from \$17,605 to \$19,466 or from \$.82 to \$.98 per square foot of land area.

The appellant also submitted the final decision issued by the board of review regarding the subject property. The subject property has an improvement assessment of \$82,924 or \$27.47 per square foot of living area and a land assessment of \$19,651 or \$.81 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The taxpayer argued 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 met this burden of proof.

With respect to the subject's improvement assessment, the record contains four assessment comparables for the Board's consideration. The Board finds the comparables were generally similar to the subject in location, design, age, dwelling size, and most features, but had unfinished basements, inferior when compared to the subject. They have improvement assessments ranging from \$61,666 to \$82,892 or from \$20.13 to \$24.75 per square foot of living area. The subject property has an improvement assessment of \$82,924 or \$27.47 per square foot of living area, which falls above the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, such as their inferior unfinished basements, the Board finds the subject's improvement assessment is excessive. Therefore, a reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the record contains four land comparables. The Board finds the comparables are similar when compared to the subject in land area and location. They have land assessments ranging from \$17,605 to \$19,466 or from \$.82 to \$.98 per square foot of land area. The subject property has a land assessment of \$19,651 or \$.81 per square foot of land area., which falls below the range established by the most similar assessment comparables contained in the record on a per square foot basis. Therefore, no reduction in the subject's land assessment 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. 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



Member



Acting 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: September 22, 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

AGENCY

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APPELLANT

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COUNTY

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