



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

APPELLANT: Grant Dahlke
DOCKET NO.: 15-04764.001-R-1
PARCEL NO.: 18-01-407-007

The parties of record before the Property Tax Appeal Board are Grant Dahlke, 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: \$32,436
IMPR.: \$66,704
TOTAL: \$99,140

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 frame construction with 3,292 square feet of living area. The dwelling was constructed in 2000. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a 501 square foot garage. The property has a 12,742 square foot site and is located in Lakewood, Grafton Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument the appellant submitted information on three equity comparables. The comparables were one-story ranch style dwellings of frame or brick and frame construction that contain from 3,055 to 3,740 square feet of living area. The comparables were 54 or 60 years old. One comparable had a finished basement and all had central air conditioning, a fireplace and a garage ranging in size from 480 to 497 square

feet of building area. The comparables had improvement assessments ranging from \$53,454 to \$55,897 or from \$14.94 to \$18.13 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 \$99,140. The subject property has an improvement assessment of \$66,704 or \$20.26 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables were two-story dwellings of frame and brick construction that contain from 2,982 to 3,138 square feet of living area. The comparables were built from 1992 to 2002. Each comparable had a basement, central air conditioning, a fireplace and a garage ranging in size from 559 to 689 square feet of building area. The comparables had improvement assessments ranging from \$87,022 to \$100,411 or from \$29.18 to \$32.00 per square foot of living area.

The appellant submitted rebuttal critiquing the appellant's comparables, as well as the board of review's evidence. The board of review also filed surrebuttal.

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 the board of review's comparables. These comparables were most similar to the subject in style, age and size. However, these comparables differed from the subject due to their basement foundations, unlike the subject. These comparables had improvement assessments that ranged from \$87,022 to \$100,411 or from \$29.18 to \$32.00 per square foot of living area. The subject's improvement assessment of \$66,704 or \$20.26 per square foot of living area falls below the range established by the best comparables in this record and appears justified due to its crawl-space foundation. The Board gave less weight to the appellant's comparables due to their dissimilar one-story ranch style and older ages when compared to the subject. In addition, comparable #2 is considerably larger than the subject. 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. 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 the 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.

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: December 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Grant Dahlke
353 Richmond Lane
Village of Lakewood, IL 60014

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098