



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

APPELLANT: Bryan & Cheryl Smith
DOCKET NO.: 15-04766.001-R-1
PARCEL NO.: 18-24-254-019

The parties of record before the Property Tax Appeal Board are Bryan & Cheryl Smith, the appellants, by attorney William Petsche, of RothMelei in Crystal Lake; 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: \$8,758
IMPR.: \$120,786
TOTAL: \$129,544

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 two-story dwelling of frame construction with 3,374 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial basement, central air conditioning, a fireplace, 651 square foot garage and a 518 square foot inground swimming pool. The property has a 14,997 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal.¹ In support of this argument the appellants submitted information on three equity comparables that were located in

¹ The appellants' appeal form was marked as if overvaluation based on comparable sales was the basis of the appeal, however, the appellants failed to complete the sales portion of the comparable grid. The appellants' evidence included property data sheets for the comparables that revealed their sale dates. However, the sales occurred greater

the "Kings Gate" neighborhood like the subject. The comparables had land sizes ranging from 9,399 to 12,306 square feet of land area and land assessments of \$7,785 or from \$.63 to \$.83 per square foot of land area. The comparables were improved with similar two-story dwellings that had varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$107,191 to \$114,166 or from \$33.15 to \$33.80 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 \$129,544. The subject property has a land assessment of \$8,758 or \$.58 per square foot of land area and an improvement assessment of \$120,786 or \$35.80 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables that were located in the "Kings Gate" neighborhood like the subject. The comparables had land sizes ranging from 10,400 to 18,264 square feet of land area and land assessments of \$8,758 or from \$.48 to \$.84 per square feet of land area. The comparables were improved with similar two-story dwellings that had varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$108,604 to \$132,372 or from \$33.08 to \$36.03 per square foot of living area. Two of these comparables also had an inground swimming pool like the subject.

As to the appellants' comparables, the board of review argued that the subject is superior due to its location on a cul-de-sac and its inground swimming pool feature.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparables for the Board's consideration. The Board finds the best evidence of land assessment equity is the appellants' comparable #3, as well as the board of review's comparables #3, #4 and #5. These comparables had land sizes ranging from 12,306 to 17,460 and land assessments of \$7,785 or \$8,758 or from \$.50 to \$.70 per square foot of land area. The subject's land assessment of \$8,758 or \$.58 per square foot of living area falls within the range established by the best land comparables in this record. The Board gave less weight to the parties' remaining land comparables due to their smaller or larger lot sizes, when compared to the subject's lot.

The Board finds the best evidence of improvement assessment equity is the appellants' comparables, as well as the board of review's comparables #1 and #6. These comparables were similar to the subject in location, style, age, size and features. These comparables had

than 18 months prior to the January 1, 2015 assessment date. Since the appellants' grid included only assessment data, the Board will analyze the evidence as if assessment inequity was being contested.

improvement assessments that ranged from \$107,191 to \$123,854 or from \$33.15 to \$36.03 per square foot of living area. The subject's improvement assessment of \$120,786 or \$35.80 per square foot of living area falls within the range established by the most similar improvement comparables in this record. The Board gave less weight to the board of review's remaining comparables due to their newer age or larger size, when compared to the subject. The Board further finds that the best improvement comparable in the record is the board of review's comparable #6. This comparables was most similar to the subject in location, style, size, age and features, including an inground swimming pool. This comparable did have a "Sedgewicke" style home, as opposed to the subject's "Montclair" style home. However, the photographic evidence in this record depicts they appear basically similar to the "Montclair" style home. Based on this record the Board finds the appellants 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

Bryan & Cheryl Smith, by attorney:
William Petsche
RothMelei
454 West Virginia Street
Crystal Lake, IL 60014

COUNTY

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