



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

APPELLANT: Eric Schreiber
DOCKET NO.: 15-04784.001-R-1
PARCEL NO.: 14-11-278-008

The parties of record before the Property Tax Appeal Board are Eric Schreiber, 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: \$11,491
IMPR.: \$42,364
TOTAL: \$53,855

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 one-story modular dwelling of vinyl exterior construction with 1,904 square feet of living area. The dwelling was constructed in 2002. Features of the home include a partial basement with finished area, central air conditioning and a two-car garage. The property has a .28-of an area site and is located in McHenry, Nunda Township, McHenry County.

Eric Schreiber appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal.¹ The appellant did not contest the land assessment. The appellant testified that from 2014 to 2015 his neighbors' assessments increased by 1.68% however, the assessment of his property increased by 12.7%. The appellant submitted a grid analysis of 12 properties showing the amount of increase in their assessments from 2011 to 2015 to support his

¹ The appellant's appeal is marked comparable sales but there were no sales submitted with the appeal. The appellant testified during the hearing that this was an equity case.

argument. In support of the assessment equity argument the appellant submitted information on four equity comparables located from .8-of a mile to 3.6 miles to the subject property and were not located in the subject's neighborhood. The comparables are improved with one-story dwellings of frame or vinyl exterior construction and were built from 1988 to 2010. Each comparable has a full basement with finished area, central air conditioning, one fireplace and a two-car garage. The comparables range in size from 1,364 to 2,126 square feet of living area and have improvement assessments that range from \$32,698 to \$41,964 or from \$19.18 to \$28.55 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$41,571 for a total assessment of \$53,062.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,812. The subject property has an improvement assessment of \$47,321 or \$24.85 per square foot of living area.

In support of its contention of the correct assessment the township assessor through the board of review submitted a grid analysis including the appellant's comparables as well as information on five equity comparables selected by the assessor located within .12-of a mile to the subject property and also located in the same neighborhood code assigned by the township assessor as the subject property. The assessor's comparables were numbered #5 through #9. The assessor's comparables are improved with one-story dwellings of frame, vinyl, aluminum or brick and frame exterior construction and were built from 1995 to 2001. Four comparables have a basement and one comparable has crawl-space foundation. Each comparable has central air conditioning, three comparables have one fireplace and each comparable has a two-car or three-car garage. The comparables range in size from 1,260 to 1,822 square feet of living area and have improvement assessments that range from \$31,465 to \$44,867 or from \$23.33 to \$26.36 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellant reiterated that his adjacent neighbors have substantially nicer homes with superior amenities.

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 a reduction in the subject's assessment is warranted.

An argument made by the appellant was that the subject's assessment was inequitable because of the 12.7% increase in its assessment from 2014 to 2015, when neighbors' assessment increased by 1.68% from 2014 to 2015. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a

percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Additionally, the evidence disclosed that 2015 was the beginning of a new general assessment period requiring all properties to be revalued. This revaluation has an impact on the changes in assessment of various properties.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables #1 through #3 because they were located from 2.7 miles to 3.6 miles to the subject property. The Board gave less weight to the appellant's comparable #4 based on its smaller dwelling size when compared to the subject. The Board gave less weight to the board of review's comparable #5 based on its crawl-space foundation when compared to the subject's partial basement. The Board gave less weight to the board of review's comparable #8 due to its smaller dwelling size when compared to the subject. The Board finds the best evidence of assessment equity to be board of review comparables #6, #7 and #9. These comparables are superior in design and/or garage size and/or other features. The subject property is a modular style dwelling while the comparables are not modular dwellings making them superior to the subject in quality. These comparables have improvement assessments that ranged from \$43,333 to \$44,867 or from \$24.50 to \$26.36 per square foot of living area. The subject's improvement assessment of \$47,321 or \$24.85 per square foot of living area which falls above the best comparables on a total improvement assessment basis, but between the most similar comparables on a per square foot basis. Based on this record, the Board finds the board of review comparables support a reduction in the subject's assessment.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: January 21, 2020



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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