



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

APPELLANT: Steven & Alison Woods
DOCKET NO.: 15-04849.001-R-1
PARCEL NO.: 18-24-453-051

The parties of record before the Property Tax Appeal Board are Steven and Alison Woods, 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 **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: \$4,866
IMPR.: \$69,083
TOTAL: \$73,949

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 is improved with a two-story townhouse of dwelling of frame construction with 2,136 square feet of living area. The dwelling was constructed in 2002 and is approximately 13 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car integral garage. The property has a 2,464 square foot site and is located in Lake In the Hills, Grafton Township, McHenry County.

The appellants marked assessment inequity as the basis of the appeal.¹ The appellants did not challenge the land assessment. In support of this argument the appellants submitted information on four equity comparables improved with dwellings that were similar to the subject in age, size, style (model) and features. The comparables have improvement assessments ranging from \$61,954 to \$65,847 of from \$29.00 to \$30.83 per square foot of living area. The appellants'

¹ Section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Board." 86 Ill.Admin.Code §1910.50(a).

evidence further disclosed these properties had sold from January 2013 to June 2013 for prices ranging from \$206,000 to \$215,000. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$62,927 or \$29.46 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 \$73,949. The subject property has an improvement assessment of \$69,083 or \$32.34 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings similar to the subject property in location, size, style (model) and features. Each of these comparables has an improvement assessment of \$69,083 or \$32.34 per square foot of living area.

The board of review provided a statement from the deputy township assessor that the appellants' comparables were inaccurately assessed due to incorrectly carrying forward their 2013 sales values to 2015. The statement also asserted that the township assessor had submitted model-match sales comparables to confirm the current assessment is fair, accurate and meets uniformity; however, no comparable sales were submitted.

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 record contains information on eight comparables submitted by the parties that were similar to the subject in all respects. These properties had improvement assessments that ranged from \$61,954 to \$69,083 or from \$29.00 to \$32.34 per square foot of living area. The subject's improvement assessment of \$69,083 or \$32.34 per square foot of living area was equivalent to four comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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.

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:

October 20, 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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COUNTY

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