



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

APPELLANT: Michael & Michelle Chase
DOCKET NO.: 15-05033.001-R-1
PARCEL NO.: 18-24-177-005

The parties of record before the Property Tax Appeal Board are Michael & Michelle Chase, 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: \$8,758
IMPR.: \$109,525
TOTAL: \$118,283

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 part two-story and part one-story dwelling of frame and masonry construction with 3,302 square feet of living area. The dwelling was constructed in 2005. Features of the home include a 1,708 square foot basement, central air conditioning, a fireplace and a 668 square foot garage. The property has a 12,538 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables, three of which were located in the "Kings Gate" neighborhood like the subject.¹ The comparables had land sizes ranging from 11,934 to 15,417 square feet of land area and land assessments of \$8,000 or \$9,000 or from \$.52 to \$.75 per square feet of land area. The comparables were improved with similar

¹ The appellants erroneously listed the subject's assessment on their assessment grid as it appeared prior to the reduction by the board of review.

two-story dwellings that had varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$81,852 to \$98,837 or from \$26.76 to \$31.45 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 \$118,283. The subject property has a land assessment of \$8,758 or \$.70 per square foot of land area and an improvement assessment of \$109,525 or \$33.17 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on nine equity comparables that were located in the "Kings Gate" neighborhood like the subject. The comparables land sizes were not disclosed by the board of review. 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 \$112,626 or from \$33.08 to \$33.66 per square foot of living area.

Under rebuttal, the appellants argued that their appeal included two comparable sales that occurred in 2014 and 2015, however, this sales documentation was not submitted within the appellants' original submission.

The board of review submitted surrebuttal which included a regression model relying on 25 sales from the subject's neighborhood.

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.

As an initial matter regarding the parties' rebuttal and surrebuttal submissions, the Board finds these submissions included a new sales argument and new equity evidence that was not previously submitted. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

The parties submitted a total of 13 comparables for the Board's consideration. The Board finds the best evidence of land assessment equity is the appellants' comparables #2, #3 and #4. These comparables had land sizes ranging from 11,934 to 12,555 and land assessments of \$8,000 or \$9,000 or from \$.64 to \$.75 per square foot of land area. The subject's land assessment of \$8,758 or \$.70 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 appellants' comparable #1 due to its considerably larger lot size, when compared to the subject. The Board also gave less weight to the board of review's comparables due to their lot sizes not being disclosed, which would void any meaningful land comparison to the subject.

The Board finds the best evidence of improvement assessment equity is the board of review's comparables. These comparables were similar to the subject in location, style, age, size and features. These comparables had improvement assessments that ranged from \$108,604 to \$112,626 or from \$33.08 to \$33.66 per square foot of living area. The subject's improvement assessment of \$109,525 or \$33.17 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 appellants' comparables due to their difference in size when compared to the subject. 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

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