



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

APPELLANT: Robert Michael Mueller  
DOCKET NO.: 15-05085.001-R-1  
PARCEL NO.: 18-25-151-020

The parties of record before the Property Tax Appeal Board are Robert Michael Mueller, 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:** \$29,193  
**IMPR.:** \$85,039  
**TOTAL:** \$114,232

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 dwelling of frame and brick construction with 1,966 square feet of living area. The dwelling was constructed in 2005. Features of the home include a 1,955 square foot walkout basement, central air conditioning, two fireplaces and a 540 square foot garage. The property has a 6,680 square foot site and is located in Lake In The Hills, Grafton Township, McHenry County.

The appellant contends improvement 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 "Ashton" style dwellings of frame construction that contain 1,966 square feet of living area. The comparables were 12 years old. The comparables had 1,955 square foot basements, central air

conditioning, a fireplace and a two-car garage. The comparables had improvement assessments of \$58,257 or \$64,924 or \$29.63 or \$33.02 per square foot of living area.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,232. The subject property has an improvement assessment of \$85,039 or \$43.25 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 one-story "Ashton" style dwellings of frame and brick construction that contain 1,966 square feet of living area. The comparables were 9 or 11 years old. The comparables had 1,955 square foot basements, two of which had a walkout feature and one had an English basement feature. Other features included central air conditioning, two fireplaces and a 540 square foot garage. The comparables had improvement assessments of \$84,112 or \$85,553 or \$42.78 or \$43.52 per square foot of living area.

### **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 due to their superior basement feature like the subject. These comparables had improvement assessments of \$84,112 or \$85,553 or \$42.78 or \$43.52 per square foot of living area. The subject's improvement assessment of \$85,039 or \$43.25 per square foot of living area is supported by the improvement assessments of the best comparables in this record. The Board gave less weight to the appellant's comparables due to their lack of a superior basement feature like the subject. The appellant did not refute that the subject has a walkout basement feature. 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.

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<sup>1</sup> The appellant erroneously entered the subject's 2015 assessment figures that were prior to the board of review's reduction on the assessment grid.

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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APPELLANT

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COUNTY

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