



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

APPELLANT: Jennifer & Jon Groh
DOCKET NO.: 15-05089.001-R-1
PARCEL NO.: 05-06-326-004

The parties of record before the Property Tax Appeal Board are Jennifer & Jon Groh, 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: \$9,500
IMPR.: \$70,603
TOTAL: \$80,103

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 one-story dwelling of frame and brick exterior construction with 2,696 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an attached 839 square foot garage and an inground 630 square foot swimming pool. The property has a 44,518 square foot site and is located in Spring Grove, Burton Township, McHenry County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellants submitted information on twelve comparable properties that were located from .6 of a mile to 4.5 miles from the subject property. The comparables were one-story, one and one-half story, two-story or three-story dwellings. Eleven of the comparables contained from 2,478 to 9,000 square feet of living area.¹ The comparables' features had varying degrees of similarity to the subject. Eleven of the comparables had lot sizes

¹ The appellants' evidence did not reveal the dwelling size of the appellants' comparable #12.

ranging from 43,545 to 334,976 square feet of land area. Nine of the comparables had recent sale dates occurring from April 2014 to March 2016 for prices ranging from \$144,901 to \$285,000 or from \$29.17 to \$79.61 per square foot of living area, including land.² Eleven of the comparables had land assessments ranging from \$2,462 to \$35,312 and ten of the comparables had land assessments ranging from \$.08 to \$.29 per square foot of land area. Eleven comparables had improvement assessments ranging from \$35,454 to \$96,512 or from \$9.91 to \$33.07 per square foot of living area.³

The appellants' evidence included a grid analysis containing three vacant land sales from the subject's neighborhood that sold from April 2013 to October 2015 for prices ranging from \$17,000 to \$35,700 or \$.38 to \$.55 per square foot of land area. The comparables had lot sizes ranging from 43,560 to 65,340 and land assessments of \$12,841.

Along with the comparable grid analysis and associated information regarding the comparables, the appellants' submitted a four page brief outlining their arguments as to why the subject is overassessed or not equitably assessed.

Based on this evidence the appellants requested the subject's total assessment be reduced to \$56,667, which would reflect a market value of \$170,018 or \$63.06 per square foot of living area when using the statutory level of assessment of 33.33%. The appellants requested the subject's land assessment be reduced to \$6,000 or \$.13 per square foot of land area and the subject's improvement assessment be reduced to \$50,667 or \$18.79 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 \$80,103. The subject's assessment reflects a market value of \$240,622 or \$89.25 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$9,500 or \$.21 per square foot of land area and an improvement assessment of \$70,603 or \$26.19 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on thirteen comparable properties. The proximity of the comparables to that of the subject's location was not revealed. The comparables were one-story dwellings containing from 1,910 to 2,480 square feet of living area. The comparables' features had varying degrees of similarity to the subject. The comparables had lot sizes ranging from 43,560 to 64,926 square feet of land area. Two of the comparables had recent sale dates occurring in August 2013 and May 2014 for prices of \$258,000 and \$300,000 or \$130.90 and \$157.07 per square foot of living area, including land. The comparables had land assessments ranging from \$18,204 to \$29,106 or from \$.42 to \$.45 per square foot of land area and improvement assessments ranging from \$59,749 to \$72,972 or from \$26.45 to \$37.42 per square foot of living area.

² Due to the appellants' evidence not revealing the dwelling size for comparable #12, a sale price per square foot value could not be calculated.

³ Due to the appellants' evidence not revealing the dwelling size for comparable #12, an improvement assessment per square foot could not be calculated.

The board of review's evidence included an Excel spreadsheet containing all of the ranch style dwellings in both Preservation Oaks 1 and Preservation Oaks subdivisions. The board of review also argues that the subject should not be compared to vacant lots as the subject property and improvement could not be sold separately.

The appellants submitted rebuttal critiquing the board of review's submission.

The board of review' submitted surrebuttal that included a new spreadsheet and a equity grid analysis containing 29 comparables, only one of which was submitted previously.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the appellants' argument that the subject's land is overvalued based on the sale of vacant land, the Board gave this argument less weight. As noted by the board of review, the subject should not be compared to vacant lots as the subject property and improvement could not be sold separately. The Board finds the subject parcel consists of real property including both land and improvements thereon. In Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App 3d. 774 (2nd Dist. 1986), the court held an appeal to the Property Tax Appeal Board includes both land and improvements and together constitute a single assessment in this market value case. In Showplace, although the appellant only disputed the subject's land value based on a recent allocated sale price, the Appellate Court held the Property Tax Appeal Board's jurisdiction was not limited to a determination of the land value alone. In accordance with Showplace, the Property Tax Appeal Board analyzed the subject's total assessment in making the determination on whether its assessment is reflective of its fair cash value.

As to the board of review's surrebuttal evidence, the Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official 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 11 sales for the Board's consideration. As previously discussed, the appellants' sale #12 did not have its size disclosed and therefore, cannot be adequately analyzed. The Board finds the best evidence of market value to be the board of review's comparables #3 and #5. These comparables were most similar to the subject in lot size, age and/or features. These most similar comparables had sale dates occurring in August 2013 and May 2014 for prices of \$258,000 and \$300,000 or \$130.90 and \$157.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$240,622 or \$89.25 per

square foot of living area, including land, which is below the market values of the best comparable sales in this record. The Board gave less weight to the board of review's remaining comparables due to their sales occurring greater than 48 months prior to the January 1, 2015 assessment date at issue. The Board gave less weight to the appellants' comparables. Comparable #1 is a dissimilar two-story dwelling. Comparable #2 is a dissimilar two-story dwelling. Comparable #3 is a dissimilar two-story dwelling, is significantly larger and considerably older than the subject. Comparable #4 is a dissimilar two-story dwelling and is considerably older than the subject. Comparable #5 has a lot size that is over 5 times larger than the subject's lot and its dwelling is considerably older when compared to the subject. Comparable #6 is a dissimilar one and one-half story dwelling, is significantly larger and considerably older than the subject. Comparable #7 has a lot size that is over 5 times larger than the subject's lot and its dwelling is significantly older than the subject. Comparable #8 is a dissimilar two-story dwelling and is significantly older than the subject. Comparable #9 is a dissimilar two-story dwelling, is significantly larger and considerably older than the subject. Comparable #10 has a lot size that is over 7 times larger than the subject's lot, is a dissimilar three-story dwelling, is significantly older and is over 3 times the size of the subject. In addition, the sale occurred greater than 14 months after the assessment date at issue. Comparable #11 has a lot size that is over 5 times larger than the subject's lot. In addition, the dwelling is considerably older than the subject and its basement is significantly smaller than the subject's basement. Comparable #12 is significantly older than the subject. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

The taxpayers also contend assessment inequity as an alternative 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.

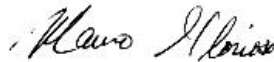
The Board finds the best evidence of land assessment equity to be appellants' comparables #1, #2, #3, #4, #8 and #12, as well as board of review's comparables #1, #2, #3 and #5 through #13. These comparables were most similar to the subject in lot size. These most similar comparables had land assessments ranging from \$12,301 to \$19,759 or from \$.28 to \$45 per square foot of land area. The subject's land assessment of \$9,500 or \$.21 per square foot of land area falls below the range established by the best land comparables in this record and appears to be underassessed. The Board gave less weight to the parties' remaining land comparables due to their larger lot sizes when compared to the subject's lot size. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified on the grounds of uniformity.

The Board finds the best evidence of improvement assessment equity to be the board of review's comparables #9 through #13. These comparables were most similar to the subject in location,

style, age and features. These most similar comparables had improvement assessments that ranged from \$64,718 to \$72,972 or from \$26.45 to \$32.01 per square foot of living area. The subject's improvement assessment of \$70,603 or \$26.19 per square foot of living area falls within the range established by the best improvement equity comparables in this record on a total improvement assessment basis and below the range on a per square foot basis. The Board gave less weight to the parties' remaining improvement comparables due to their dissimilarities 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 on the grounds of uniformity.

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 exists 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



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: March 20, 2018



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

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