



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

APPELLANT: Dean A. Hood
DOCKET NO.: 15-05099.001-R-1
PARCEL NO.: 19-29-281-017

The parties of record before the Property Tax Appeal Board are Dean A. Hood, the appellant, by attorney G. Terence Nader of Schoenberg Finkel Newman & Rosenberg LLC in Chicago; 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: \$16,895
IMPR.: \$83,622
TOTAL: \$100,517

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 is described as being improved with a two-story dwelling of frame construction with 3,170 square feet of living area. The dwelling was originally constructed in 1947. Features of the home include a basement that is partially finished, central air conditioning, four fireplaces and a two-car attached garage. The property has a 16,088 square foot site and is located in Lake in the Hills, Algonquin Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The appellant explained the subject property was improved with a 60 year-old dwelling that was remodeled in 2002. The appellant provided a copy of an appraisal estimating the subject's market value as of January 1, 2013, and noted the subject dwelling was compared to homes constructed in the 1990's. Accordingly, the appellant included homes of similar age for comparison.

In support of this argument the appellant submitted information on seven equity comparables improved with two-story dwellings that ranged in size from 2,840 to 3,336 square feet of living area. The dwellings ranged in age from 16 to 67 years old. Each comparable has a basement with three being partially finished, six comparables were reported to have central air conditioning, two comparables were reported to have one fireplace, and each comparable has a two-car or a three-car garage. The comparables are located from .20 of a mile to 1.20 miles from the subject property. The comparables have improvement assessments ranging from \$52,793 to \$69,977 or from \$17.03 to \$24.16 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$68,757 or \$21.69 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 \$100,517. The subject property has an improvement assessment of \$83,622 or \$26.38 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 identified by the township assessor that were improved with two-story dwellings with 2,924 and 3,332 square feet of living area. The dwellings ranged in age from 8 to 23 years old. Each comparable has a basement with two being finished, each comparable has central air conditioning, two comparables have one or two fireplaces and each comparable has a garage ranging in size from 495 to 984 square feet of building area. The comparables have improvement assessments ranging from \$79,230 to \$104,447 or from \$27.10 to \$31.35 per square foot of living area. The analysis prepared by the assessor included adjustments to the comparables for differences from the subject property to arrive at adjusted total assessments ranging from \$107,212 to \$120,756.

The analysis provided by the board of review also included appellant's comparables #1 through #4. The assessor made adjustments to these four comparables for differences from the subject property to arrive at adjusted total assessments ranging from \$86,653 to \$106,752. Appellant's comparables #5 through #7 were excluded from the analysis due to their location in the Village of Algonquin.

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 record contains ten comparables submitted by the parties to support their respective positions. The comparables had varying degrees of similarity to the subject property. These comparables have improvement assessments ranging from \$17.03 to \$31.35 per square foot of living area. The subject property has an improvement assessment of \$26.38 per square foot of living area, which is within the ranged established by the comparables provided by the parties.

The analysis provided by the board of review also had adjustments to appellant's comparables #1 through #4 and the three comparables relied upon by the board of review for differences from the subject property. These comparables had total adjusted assessed values ranging from \$86,653 to \$120,756. The subject's total assessment of \$100,517 is within the adjusted range established by these comparables.

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 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.

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



Acting 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: November 21, 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

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