



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

APPELLANT: Martin & Susan Davis  
DOCKET NO.: 15-05103.001-R-1  
PARCEL NO.: 18-12-251-007

The parties of record before the Property Tax Appeal Board are Martin & Susan Davis, the appellants, 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:** \$7,136  
**IMPR.:** \$107,276  
**TOTAL:** \$114,412

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 two-story dwelling of frame and brick construction with 3,236 square feet of living area. The dwelling was constructed in 1994. Features of the home include a partial basement, central air conditioning, a fireplace and an attached 493 square foot garage. The property has a 12,681 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellants contend improvement assessment inequity as the basis of the appeal. The appellants did not contest the subject's land assessment. In support of this argument the appellants submitted information on three equity comparables that were located from .20 to .60 of a mile from the subject property. Two of these comparables were also located in the Wedgewood Subdivision like the subject. The comparables had varying degrees of similarity to

the subject. The comparables had improvement assessments ranging from \$74,921 to \$100,704 or from \$21.33 to \$30.13 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 \$114,412. The subject property has an improvement assessment of \$107,276 or \$33.15 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on 63 equity comparables that were located in the Wedgewood Subdivision, like the subject. Two of these comparables were also submitted by the appellant. The comparables had varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$74,921 to \$125,604 or from \$21.33 to \$37.43 per square foot of living area.

As to the appellants' evidence, the board of review argued that the appellants' comparable #3 was located outside of 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.

The Board finds the best evidence of assessment equity to be the board of review's comparables #10, #11, #33 and #38. The best comparables were most similar to the subject in location, as they are located on the same street as the subject. In addition, these comparables were most similar to the subject in age, size and features. These comparables had improvement assessments that ranged from \$32.97 to \$33.67 per square foot of living area. The subject's improvement assessment of \$33.15 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the parties' remaining comparables due to their dissimilar locations when compared to the subject, their difference in size, their difference in age and/or difference in features 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 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



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: February 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

AGENCY

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