



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

APPELLANT: David Loughnane  
DOCKET NO.: 15-05104.001-R-1  
PARCEL NO.: 18-11-103-007

The parties of record before the Property Tax Appeal Board are David Loughnane, 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:** \$12,974  
**IMPR.:** \$107,729  
**TOTAL:** \$120,703

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 two-story dwelling of brick and frame construction<sup>1</sup>. The dwelling was built in 1991 and contains 3,288 square feet of living area. Features of the home include central air conditioning, one fireplace and a 794 square foot garage. The subject is located in Lakewood, Grafton Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. These comparables are described as two-story frame dwellings that range in age from 17 to 22 years old. They range in size from 3,172 to 3,454 square feet of living area. The comparables feature central air conditioning, one or two fireplaces and garages that range in size from 697 to 898 square feet of

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<sup>1</sup> In the grid analysis, the appellant states the dwelling is frame construction. The photographic evidence submitted by the appellant clearly shows the dwelling is frame and brick constructon.

building area. The comparables are located from .20 of a mile to 1.20 miles from the subject and within the same subdivision as the subject. They have improvement assessments ranging from \$68,993 to \$94,067 or from \$21.75 to \$28.46 per square foot of living area. The appellant requested the improvement assessment be reduced to \$83,844 or \$25.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$107,729 or \$32.76 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a memo from the township assessor stating the appellant's comparables use incorrect assessor data in that these comparables were inaccurately assessed in 2015 due to incorrectly carrying forward their 2013/2014 sale values.

In support of its assessment the board of review submitted information on six equity comparables. These comparables are described as two-story dwellings of frame or brick and frame construction built between 1996 and 2003. They range in size from 3,197 to 3,302 square feet of living area. The comparables feature central air conditioning, one fireplace each and garages that range in size from 633 to 868 square feet of building area. No information was provided regarding distance from the subject to the comparables other than board of review comparable #1 is in the same subdivision as the subject. The comparables have improvement assessments ranging from \$109,705 to \$114,234 or from \$34.28 to \$34.76 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant states the board of review does not deny that the assessed values cited by the appellant are the actual assessments and submitted assessment printouts from the Grafton township assessor's office to document the assessed values of the comparables.

### **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.

Both parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the board of review comparables #2 - #6 based on their locations in different subdivisions than the subject with no specific distance information provided. The Board also gave less weight to the appellant's comparables #2 and #3 based on their distance from the subject of over one mile. The Board finds appellant's comparable #1 and board of review

comparable #1 most similar to the subject in location, style, age, dwelling size and features. These two comparables had improvement assessments of \$28.46 and \$34.30 per square foot of living area. The subject's improvement assessment of \$32.76 per square foot of living area falls within the range established by the best comparables in this record. 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 no reduction in the subject's assessment is 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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:

April 17, 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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