



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

APPELLANT: Kurt Hamilton
DOCKET NO.: 15-05178.001-R-1
PARCEL NO.: 14-35-402-007

The parties of record before the Property Tax Appeal Board are Kurt Hamilton, the appellant, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry; 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: \$23,903
IMPR.: \$128,394
TOTAL: \$152,297

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 frame and masonry construction with 4,269 square feet of living area. The dwelling was constructed in 2000. Features of the home include an "English" style basement, central air conditioning, three fireplaces, an 816 square foot swimming pool and a three-car garage. The property has a 47,045 square foot site and is located in Crystal Lake, Nunda Township, McHenry County.¹

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 eight equity comparables. The comparables were two-story dwellings that had varying degrees of similarity to the subject and were located in the "Paradise Grove"

¹ The parties differ slightly as to the number of fireplaces in the subject dwelling and the subject's lot size. The Board finds these discrepancies will not impact the Board's decision in this appeal.

neighborhood like the subject. The comparables had improvement assessments ranging from \$93,802 to \$118,739 or from \$26.05 to \$27.92 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 \$152,297. The subject property has an improvement assessment of \$128,394 or \$30.08 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables. The comparables were two-story dwellings that had varying degrees of similarity to the subject and were located in the "Paradise Grove" neighborhood like the subject. The comparables had improvement assessments ranging from \$111,749 to \$135,845 or from \$29.48 to \$33.48 per square foot of living area.

The appellant submitted rebuttal critiquing the board of review's submission and argued that the subject's 2015 assessment should be \$146,283 based on a stipulated agreement by the parties for the 2016 tax year.

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.

As an initial matter regarding the appellant's rebuttal arguing that the subsequent 2016 assessment should be applied to the 2015 assessment, the Board finds that there is no provision in the Property Tax Code that would support the appellant's request.

The parties submitted a total of 13 comparables for the Board's consideration. The Board finds the best evidence of improvement assessment equity is the appellant's comparables #1, #2, #4, #5 and #8, as well as the board of review's comparables #1, #2, #4 and #5. These comparables were most similar to the subject in location, size, age and features. The comparables had improvement assessments that ranged from \$99,640 to \$129,933 or from \$26.05 to \$33.48 per square foot of living area. The subject's improvement assessment of \$128,394 or \$30.08 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 difference in age or size, when compared to the subject. 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



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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