



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

APPELLANT: James Weston
DOCKET NO.: 15-05184.001-R-1
PARCEL NO.: 18-36-402-007

The parties of record before the Property Tax Appeal Board are James Weston, the appellant; 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: \$12,326
IMPR.: \$101,524
TOTAL: \$113,850

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 2,979 square feet of living area. The dwelling was constructed in 2003. Features of the home include a 1,534 square foot "English" style basement, central air conditioning, a fireplace and a 637 square foot garage. The property has an 18,000 square foot site and is located in Algonquin, Grafton Township, McHenry County.¹

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables had lot sizes ranging from 18,059 to 23,966 square feet of land area and land assessments of

¹ The appellant's appeal submission included a comparable analysis where the "subject" was located at 4385 Coyote in Lake In The Hills, however, that property was the subject matter of an appeal before the Property Tax Appeal Board under docket number 15-05085.001-R-1. Therefore, the Board will not address the information regarding this "subject" property for this unrelated assessment appeal.

\$12,326 or from \$.51 to \$.68 per square foot of land area. The comparables were improved with two-story dwellings that had varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$80,109 to \$91,974 or from \$25.77 to \$31.29 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 \$113,850. The subject property has a land assessment of \$12,326 or \$.68 per square foot of land area and an improvement assessment of \$101,524 or \$34.08 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 that were located in "The Cove" neighborhood like the subject. The comparables had lot sizes ranging from 16,681 to 20,860 square feet of land area and land assessments of \$12,326 or \$13,042 or from \$.59 to \$.74 per square feet of land area. The comparables were improved with similar two-story dwellings that had varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$100,078 to \$105,329 or from \$33.25 to \$35.36 per square foot of living area.

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 parties submitted a total of six comparables for the Board's consideration. The Board finds the best evidence of land assessment equity is the appellant's comparable #3, as well as the board of review's comparables. These comparables were most similar to the subject in location and size. The comparables had lot sizes ranging from 16,681 to 20,860 and land assessments of \$12,326 or \$13,042 which is from \$.59 to \$.74 per square foot of land area. The subject's land assessment of \$12,326 or \$.68 per square foot of land area is supported by the land assessments of the best land comparables in this record. The Board gave less weight to the appellant's remaining land comparables due to their considerably larger lot sizes, when compared to the subject.

The Board finds all of the comparables submitted by the parties to be similar to the subject in location, style, age, size and features. These comparables had improvement assessments that ranged from \$80,109 to \$105,329 or from \$25.77 to \$35.36 per square foot of living area. The subject's improvement assessment of \$101,524 or \$34.08 per square foot of living area falls within the range established by the improvement 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 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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COUNTY

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