



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

APPELLANT: Charles & Joyce Fay  
DOCKET NO.: 15-05331.001-R-1  
PARCEL NO.: 08-29-481-006

The parties of record before the Property Tax Appeal Board are Charles and Joyce Fay, the appellants; 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:** \$15,265  
**IMPR.:** \$46,880  
**TOTAL:** \$62,145

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 is improved with a two-story dwelling with a vinyl siding exterior that was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car integral garage. The property is located in Woodstock, Greenwood Township, McHenry County.

The appellants' appeal is based on assessment inequity. As part of their argument the appellants assert the subject dwelling has 3,009 square feet of living area, not 3,224 square feet of living area as reflected on the township assessment records. They also contend the subject basement has 1,115 square feet of building area and not 1,807 square feet of building area as reflected by the township assessment records.

In support of the assessment inequity argument the appellants submitted information on four comparables that were reported to be improved with two-story dwellings that range in size from

1,856 to 2,982 square feet of living area. The dwellings range in age from 5 to 10 years old. Each comparable has an unfinished basement that range in size from 900 to 1,417 square feet of building area, central air conditioning and a two-car or a three-car garage that have 400 or 616 square feet of building area. One comparable has a fireplace. The comparables have sites that range in size from 9,024 to 13,689 square feet of land area. The comparables have improvement assessments that range from \$23,325 to \$49,003 or from \$12.57 to \$22.62 per square foot of living area. These same comparables have land assessments ranging from \$7,633 to \$15,265. Based on this evidence the appellants requested the subject's land assessment be reduced to \$7,633 and the improvement assessment be reduced to \$37,823 for a total revised assessment of \$45,456.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,145. The subject property has an improvement assessment of \$46,880 and a land assessment of \$15,265.

The board of review provided a copy of the subject's property record card describing the subject dwelling as having 3,224 square feet of living area with a 1,807 square foot basement. The subject dwelling was described as a Kenilworth model on the property record card. Based on the board's description the subject property has an improvement assessment of \$14.54 per square foot of living area. The board of review provided a listing of 58 properties that were described as being improved with two-story dwellings that range in size from 2,603 to 3,344 square feet of living area with improvement assessments that range from \$14.93 to \$19.86 per square foot of living area. Four of the comparables were described as being the same model as the subject dwelling with total assessments ranging from \$62,143 to \$68,570 and improvement assessments ranging from \$46,878 to \$53,305 or from \$15.60 to \$16.16 per square foot of living area. The record disclosed that 57 of the 58 comparables have a land assessment of \$15,265. According to the board of review submission the subject property has the lowest unit assessment within this group.

The board of review also provided the assessment on appellants' comparable #3 disclosing this property had an improvement assessment of \$42,015 or \$15.25 per square foot of living area, not \$34,851 or \$12.65 per square foot of living area as reported by the appellants.

In rebuttal the appellants again asserted the subject dwelling has 3,009 square feet of living area. They explained that a portion of the subject dwelling is opened to the second floor and provided copies of photographs depicting the open nature of the dwelling. They also again requested the subject's land assessment be reduced to \$7,633.

### **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 first issue the Board must address is the size of the subject dwelling. The appellants assert the subject dwelling has 3,009 square feet of living area and a 1,115 square foot basement. The board of review did not directly address the appellants' size issue but simply submitted a copy of the subject's property record card depicting the dwelling as having 3,224 square feet of living area. In response the appellants asserted that the subject dwelling has areas that are open to the second floor, which is not reflected on the subject's property record card. Based on this record the Board finds the subject dwelling has 3,009 square feet of living area with an improvement assessment of \$15.57 per square foot of living area.

With respect to the improvement assessment, the Board gives little weight to appellants' comparables #2 and #4 due to differences from the subject dwelling in size. The Board further finds that the evidence disclosed that there is an issue as to the correct assessment associated with appellants' comparable #3, therefore, this comparable is given little weight.

Based on this record the Board finds the best comparables were those improved with the Kenilworth model dwellings, which is the same model as the subject dwelling, identified in the board of review submission. These comparables have total assessments ranging from \$62,143 to \$68,570. The subject property has a total assessment of \$62,145, which is within the range established by the comparables improved with the same dwelling model as the subject property. These comparables have improvement assessments ranging from \$46,878 to \$53,305 or from \$15.60 to \$16.16 per square foot of living area. The subject has an improvement assessment of \$46,880 or \$15.57 per square foot of living area, which is within the overall range but below the range on a square foot basis established by the best comparables in the record. 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 improvement assessment is not justified.

With respect to the land assessment, of the 62 comparables submitted by the parties, 59 of the comparables have a land assessment of \$15,265. The subject has a land assessment of \$15,265, which is equivalent to 59 of the comparables. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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:

December 19, 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Charles & Joyce Fay  
4220 Brigadoon Lane  
Colorado Springs, CO 80909

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098