



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

APPELLANT: Thomas & Linda Ryan
DOCKET NO.: 15-06181.001-R-1
PARCEL NO.: 19-14-451-007

The parties of record before the Property Tax Appeal Board are Thomas & Linda Ryan, 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 **A Reduction** 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: \$14,423
IMPR.: \$54,057
TOTAL: \$68,480

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 construction that has 2,079 square feet of living area. The dwelling is 26 years old. Features include an unfinished walkout basement, central air conditioning, a fireplace and a 420 square foot garage. The subject property is located in Algonquin Township, McHenry County, Illinois.

The appellants contend assessment inequity as the basis of the appeal. In support of the inequity claim, the appellants submitted a grid analysis of five assessment comparables located within ¼ of a mile from the subject. Two comparables are located along the same street as the subject. The comparables are comprised two-story dwellings of frame or brick and frame exterior construction that were 24 to 26 years old. One comparable has an unfinished basement and four comparable have partial finished basements. The comparables have central air conditioning, two comparables have a fireplace and each comparable has a 420 square foot garage. Three comparables have a fireplace. The dwellings range in size from 2,059 to 2,079 square feet of

living area and have improvement assessments ranging from \$51,811 to \$59,676 or from \$24.92 to \$28.87 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

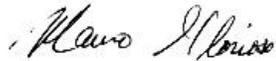
The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$72,270. The subject property has an improvement assessment of \$57,847 or \$27.82 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of the assessment comparables submitted by the appellant and five additional assessment comparables. The evidence was prepared by the Algonquin Township Assessor. The five additional comparables are located in the same subdivision as the subject. They consist of two-story dwellings of frame or brick and frame exterior construction that were 24 to 26 years old. The comparables have unfinished basements, central air conditioning, a fireplace and garages that contain 420 square feet of building area. The dwellings range in size from 2,059 to 2,079 square feet of living area and have improvement assessments ranging from \$52,576 to \$57,746 or from \$25.29 to \$27.94 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers argued 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). The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent **pattern** (emphasis added) of assessment inequities within the assessment jurisdiction. 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 met this burden of proof.

The record contains ten assessment comparables for the Board's consideration. The Board finds the both parties' comparables are generally similar when compared to the subject in location, design, age, dwelling size and most features, but four comparables have superior finished basements. The Board finds it troublesome that most other factors being equal, three of the comparables identified by the appellant have superior finished basements, but lower improvement assessments when compared to the subject. Both parties' comparables have improvement assessments ranging from \$51,811 to \$59,676 or from \$24.92 to \$28.87 per square foot of living area. The subject property has an improvement assessment of \$57,847 or \$27.82 per square foot of living area. Nine of the ten comparables have lower overall improvement assessments and eight comparables have lower per square foot improvement assessments when compared to the subject. Thus, the Board finds the appellants have demonstrated a consistent pattern of assessment inequity. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's improvement assessment is warranted.

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: January 16, 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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APPELLANT

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COUNTY

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