



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

APPELLANT: Kimberly & Gil Kerkbashian  
DOCKET NO.: 15-06234.001-R-1  
PARCEL NO.: 14-24-300-024

The parties of record before the Property Tax Appeal Board are Kimberly & Gil Kerkbashian, 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:** \$ 25,568  
**IMPR.:** \$ 83,092  
**TOTAL:** \$108,660

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 brick and frame exterior construction that has 3,037 square feet of living area. The dwelling was built in 1990. Features include an unfinished basement, central air conditioning, two fireplaces and a three-car garage. The subject property is located in Nunda 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 four assessment comparables located within one mile from the subject. The comparables are comprised of two-story dwellings of frame or brick and frame exterior construction that were built from 1990 to 1997. Features include unfinished basements, central air conditioning and three-car garages. Three comparables have a fireplace. The dwellings range in size from 2,907 to 3,639 square feet of living area and have improvement assessments ranging from \$79,335 to \$99,016 or from \$25.45 to \$27.29 per square foot of living area.

The appellants argued comparables #1, #3 and #4 had assessment decreases ranging from 4.13% to 14.19% from tax year 2014 whereas the subject's assessment increased 38.73% from tax year 2014. 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 \$108,660. The subject property has an improvement assessment of \$83,092 or \$27.36 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 appellants and three additional assessment comparables. The evidence was prepared by the Nunda Township Assessor. The comparables are located in the same subdivision as the subject. The three additional comparables consist of two-story dwellings of frame or brick and frame exterior construction that were built from 1989 to 1997. The comparables have unfinished basements, central air conditioning, one fireplace and three-car garages. The dwellings range in size from 3,009 to 3,112 square feet of living area and have improvement assessments ranging from \$85,467 to \$89,676 or from \$27.46 to \$29.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

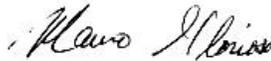
The taxpayers argued assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to comparable #3 submitted by the appellants due to its larger dwelling size when compared to the subject. The Board finds the six remaining comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$79,335 to \$89,676 or from \$25.45 to \$29.80 per square foot of living area. The subject property has an improvement assessment of \$83,092 or \$27.36 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

The appellant further argued that the subject property's assessment was inequitable because its 2015 assessment increased by 38.73% from tax year 2014 whereas three of the comparables had assessment decreases ranging from 4.13% to 14.19% from tax year 2014. The Board gave this argument little merit. The Board finds this type of argument is not a persuasive indicator demonstrating an assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with

their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Based on this analysis, no 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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COUNTY

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