



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

APPELLANT: Arthur D. Stephens  
DOCKET NO.: 15-06249.001-R-1  
PARCEL NO.: 14-25-251-008

The parties of record before the Property Tax Appeal Board are Arthur D. Stephens, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, in Chicago; 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:** \$ 4,906  
**IMPR.:** \$41,663  
**TOTAL:** \$46,569

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 one-story brick and block commercial condominium<sup>1</sup> unit that has 3,000 square feet of building area, which includes 450 square feet of finished office area. The building was built in 2003. Features include a 450 square foot storage mezzanine, central air conditioning, a drive-in door, 17' to 19' clear ceiling height and a ½ bathroom. The subject property is identified as Unit G, Building 2510 of the Prairie Business Center, which fronts Illinois Route 176. The subject property is located in Nunda Township, McHenry County, Illinois.

The appellant contends assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables located in the same neighborhood as the subject. The comparables were described as one-story dwellings that

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<sup>1</sup> The appellant's counsel described the subject as a residential condominium.

were built in 2005 or 2007. The comparables were reported to contain 3,000 square feet of living area and have improvement assessments of \$24,092 or \$25,092 or \$8.03 or \$8.36 per square foot of living area. Based on this evidence, the appellant 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 \$46,569. The subject property has an improvement assessment of \$41,663 or \$13.89 per square foot of building area. In support of the subject's assessment, the board of review submitted a grid analysis of 14 assessment comparables located in the same commercial condominium development as the subject, including the three comparables submitted by the appellant. The evidence was prepared by the Nunda Township Assessor. The eleven additional comparables consist of one-story condominium units of brick and block construction that were built in 2003. The units are located in the same building as the subject, which fronts Illinois Route 176. Features include central air conditioning; office, production or showroom build outs; and storage or office mezzanines. The commercial condominiums contain 3,000 square feet of building area and have improvement assessments ranging from \$41,663 to \$45,090 or from \$13.89 to \$15.03 per square foot of building area.

With respect to the appellant's evidence, the assessor argued the comparables consist of commercial condominium units that are located in Building 2530, which does not have exposure along Illinois Route 176. In addition, comparables #2 and #3 are "shells" that do have any buildout and comparable #1 only has a ½ bathroom. None of the comparables have a mezzanine. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 appellant did not meet this burden of proof.

The record contains 14 assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to the fact they lack any buildout features or mezzanines like the subject. In addition, these comparables lack direct exposure along Illinois Route 176 like the subject. The Board finds the assessment comparables submitted by the board of review are more similar when compared to the subject in location, design, age, building size, features and exposure along Illinois Route 176. They have improvement assessments ranging from \$41,663 to \$45,090 or from \$13.89 to \$15.03 per square foot of building area. The subject property has an improvement assessment of \$41,663 or \$13.89 per square foot of building area, which falls at the lower end of the range established by the most similar assessment comparables. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, 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: 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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