



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

APPELLANT: AH4R 1 IL, LLC
DOCKET NO.: 15-06272.001-R-1
PARCEL NO.: 19-32-179-007

The parties of record before the Property Tax Appeal Board are AH4R 1 IL, LLC, the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd., in Oak Lawn; 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: \$14,518
IMPR.: \$50,930
TOTAL: \$65,448

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 that has 1,876 square feet of living area. The dwelling was built in 1996. Features include an unfinished basement, central air conditioning and a 426 square foot garage. The subject property is located in Algonquin 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 with limited descriptive information for five assessment comparables. The proximate location of the comparables in relation to the subject was not disclosed. The comparables are comprised of residences of unknown story height or exterior construction that were built from 1997 to 1999. The appellant's attorney did not identify features of the comparables with respect to foundation type, central air conditioning, fireplaces or garages. The dwellings range in size from 2,772 to 3,282 square feet of living area and were

reported to have improvement assessments ranging from \$64,257 to \$78,331 or from \$23.18 to \$24.25 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 \$65,448. The subject property has an improvement assessment of \$50,930 or \$27.15 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of the appellant's comparables with the requisite descriptive information and four additional assessment comparables located within the same subdivision as the subject. The four additional comparables consist of two-story dwellings that were 19 or 20 years old. Three comparables have unfinished basements and one comparable has a partially finished basement. The comparables have central air conditioning, one comparable has a fireplace and each have a garage that range in size from 441 to 636 square feet of building area. The dwellings contain 1,876 or 2,242 square feet of living area and have improvement assessments ranging from \$49,555 to \$57,460 or from \$25.59 to \$28.04 per square foot of living area.

The board of review's evidence indicates the appellant used an incorrect improvement assessment for comparable #3. This comparable has an improvement assessment of \$76,339 or \$23.26 per square foot of living area.¹ In addition, the board of review's evidence indicates the comparables selected by the appellant are located in a different subdivision than the subject. 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 nine assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their larger dwelling size and location in a different subdivision when compared to the subject. The Board gave less weight to comparable #9 submitted by the board of review due to its superior finished basement when compared to the subject. The Board finds the remaining three comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$52,594 to \$57,460 or from \$25.59 to \$28.04 per square foot of living area. The subject property has an improvement assessment of \$50,930 or \$27.15 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in the record on an overall basis and within the range on a per square foot basis. After considering adjustments to the

¹ The appellant did not refute this information in rebuttal.

comparables for any 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: 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

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APPELLANT

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COUNTY

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