



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

APPELLANT: Kenneth DeRango
DOCKET NO.: 15-06315.001-R-1
PARCEL NO.: 08-29-482-037

The parties of record before the Property Tax Appeal Board are Kenneth DeRango, the appellant, by attorney Doreen T. Paluch, of Doreen T. Paluch, P.C. in Woodstock, 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:	\$890
IMPR.:	\$71,014
TOTAL:	\$71,904

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 single-family dwelling of frame and masonry construction with 1,977 square feet of living area. The dwelling was constructed in 2013. Features of the home include a concrete slab foundation, central air conditioning and an attached two-car garage of 501 square feet of building area. The property has a 10,083 square foot site and is located in Woodstock, Greenwood Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables that were described as being older than the subject dwelling being "5-10" years old. The comparables range in size from 1,933 to 2,461 square feet of living area with full basements, central air conditioning and two-car or three-car garages. Four of the comparables have one or two fireplaces. The

comparables have improvement assessments ranging from \$37,485 to \$51,893 or from \$19.39 to \$21.09 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$56,345 or \$28.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,222. The subject property has an improvement assessment of \$72,332 or \$36.59 per square foot of living area.

In response to the appeal, the board of review contends that the subject is located in the Maples at the Sonatas planned development neighborhood where properties are semi-customizable and generally have superior quality of construction. In contrast, the appellant's comparables are located in The Sonatas planned development which do not have the same marketability and are not appropriate for comparison.

In support of its contention of the correct assessment the board of review submitted a spreadsheet of "all the detached properties within the Maples at the Sonatas planned development area." The spreadsheet depicts three models, the Polazzo, the Portico and the Promenade; the subject is described as a Promenade. The data only sets forth the design, year built, dwelling size, "rooms" and bedrooms along with assessment data. The relevant Promenade model data depicts six, one-story dwellings and one, two-story dwelling that were built between 2010 and 2013. The homes range in size from 1,995 to 2,481 square feet of living area. The board of review noted that average improvement assessment of these comparables was \$35.22 per square foot of living area and the median improvement assessment was \$35.92 per square foot of living area.

Based on this data, the board of review proposed a reduction in the subject's improvement assessment to \$71,014 based on the median assessment.

The appellant was provided with the board of review's evidence and filed no response or rebuttal to the proposed assessment reduction.

Conclusion of Law

The taxpayer contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 13 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to their location in a different development than the location of the subject property. The appellant did not refute this distinction that was made by the board of review's

filing. The Board has also given reduced weight to the two-story Promenade dwelling that was reported by the board of review.

The Board finds the best evidence of assessment equity to be the one-story Promenade dwellings submitted by the board of review. The homes are reportedly similar in location, similar in age and range in size from 1,995 to 2,470 square feet of living area. These comparables had improvement assessments that ranged from \$31.67 to \$37.54 per square foot of living area. Although the subject's improvement assessment of \$36.59 per square foot of living area falls within the range established by the best comparables in this record, the McHenry County Board of Review recommended a reduction of the subject's improvement assessment to the median improvement assessment of \$35.92 per square foot of living area for a reduced improvement assessment of \$71,014. Therefore, based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: 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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