



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

APPELLANT: Leroy & Elizabeth Berkebile
DOCKET NO.: 15-06319.001-R-1
PARCEL NO.: 08-29-482-038

The parties of record before the Property Tax Appeal Board are Leroy & Elizabeth Berkebile, the appellants, 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 **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: \$890
IMPR.: \$65,460
TOTAL: \$66,350

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 one-story dwelling of stone and vinyl siding exterior construction with 1,631 square feet of living area. The dwelling was constructed in 2012. Features of the home include a concrete slab foundation, central air conditioning and a two-car garage. The property has an 8,744 square foot site and is located in Woodstock, Greenwood Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this argument the appellants submitted information on six equity comparables located within one-half of a mile of the subject property. These comparables were one-story dwellings and each was 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 appellants requested a reduced improvement assessment of \$53,350 or \$32.71 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 \$66,350. The subject property has an improvement assessment of \$65,460 or \$40.13 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 appellants' 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 Polazzo. The data only sets forth the design, year built, dwelling size, "rooms" and bedrooms along with assessment data. The relevant Polazzo model data depicts four one-story dwellings that were built between 2011 and 2014. The homes range in size from 1,621 to 1,748 square feet of living area. The board of review noted that the average improvement assessment of these comparables was \$41.51 per square foot of living area and the median improvement assessment was \$40.13 per square foot of living area.

Based on the foregoing data and analysis, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that the board of review submitted no evidence to support the claim that the subject and properties in its neighborhood are "semi-customizable and generally have a superior quality of construction." Counsel noted the only materials about the development were marketing data from the developer of the community which does not specifically support the contentions made by the board of review. Furthermore, the developer's materials include available service amenities such as lawn care and exterior maintenance including snow removal. These amenities are paid by monthly assessments paid by the homeowner, but does not impact fair market value of the property.

Similarly, as to the criticism of the appellants' comparables which are located in The Sonatas, the board of review provided no evidence to support the claim that the proposed appellants' comparables do not "have the same marketability and they should not be used for comparison." To contradict this assertion, counsel for the appellants provided an "Annual Dues Remittance Stub for Maples Homeowner" as issued under the letterhead of The Sonatas Homeowners Association.

After being served with the appellants' rebuttal filing, the board of review filed "Board of Review – Notes on Appeal" with an explanatory letter and supporting documentation. As stated in the letter, "The BOR would like to add the following data in support of the assertion that the properties in the Maples at the Sonatas have a different marketability than the comparables used by the appellant, which are located in the Sonatas." As part of the submission were two spreadsheets that the board of review described this data as showing "a clear difference in the average and median values between the two markets" along with declarations and/or bylaws for the respective developments.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the surrebuttal evidence submitted by the board of review which is purely in support of its original argument concerning the differences in the two developments. "A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence" or in this instance, in the guise of surrebuttal evidence. [Emphasis added.] (Id.)

Conclusion of Law

The taxpayers contend 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 and a reduction in the subject's assessment is not warranted.

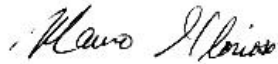
The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #3 through #6 due to their larger dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2 along with the four Polazzo model dwellings submitted by the board of review. These comparables had improvement assessments that ranged from \$19.39 to \$44.21 per square foot of living area. The subject's improvement assessment of \$40.13 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by

the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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

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