



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

APPELLANT: Russel Johnson & Patricia McDonald
DOCKET NO.: 15-06330.001-R-1
PARCEL NO.: 08-29-482-049

The parties of record before the Property Tax Appeal Board are Russel Johnson & Patricia McDonald, 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 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.: \$57,617
TOTAL: \$58,507

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 exterior construction with 1,889 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 with 400 square feet of building area. The property has an 8,934 square foot site and is located in Woodstock, Greenwood Township, McHenry County.

The subject property consists of a one-story dwelling of vinyl siding exterior construction with 1,652 square feet of living area. The dwelling was constructed in 2011. Features of the home include a concrete slab foundation, central air conditioning and an attached two-car garage of 405 square feet of building area. The property has a 7,300 square foot site and is located in Woodstock, Greenwood Township, McHenry County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation; no dispute was raised concerning the subject's land assessment. In support of the equity and market value claims, the appellants submitted a grid analysis of four comparable properties, three of which had recent sales data and each of which had equity data.

The four comparables were described as one-story vinyl or vinyl and masonry dwellings that were "5-10" years old. The dwellings range in size from 1,324 to 1,845 square feet of living area. Features include concrete slab foundations, central air conditioning and two-car garages. The comparables have improvement assessments ranging from \$49,105 to \$70,231 or from \$31.13 to \$41.02 per square foot of living area. Comparables #1 through #3 sold in January 2015 or April 2015 for prices ranging from \$143,000 to \$176,500 or from \$92.35 to \$108.01 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$56,919 or \$30.13 per square foot of living area with a total revised assessment of \$57,809 which would reflect a market value of approximately \$173,427 or \$91.81 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$64,721 was disclosed. The subject has an improvement assessment of \$63,831 or \$33.79 per square foot of living area. The subject's total assessment of \$64,721 reflects an estimated market value of \$194,416 or \$102.92 per square foot of living area, land included, using the 2015 three-year median level of assessments for McHenry County of 33.29%.

In support of its contention of the correct assessment the board of review submitted a two-page spreadsheet that depicts four models, Abbey, Canterbury, Chateau and Villa; the subject is identified as a Canterbury. The data in the analysis was the model, story, year built, dwelling size, "rooms," "bed," and "upgrades" along with assessment data. As part of the spreadsheet, the board of review has identified the appellants' four comparable properties as an Abbey, two Chateau and a Villa model.

The relevant Canterbury model data of the spreadsheet depicts 20, one-story dwellings that were built between 2007 and 2013. The homes range in size from 1,699 to 1,941 square feet of living area. The board of review noted that the median improvement assessment was \$33.37 per square foot of living area.

The board of review provided no recent market value data to support the subject's estimated market value as reflected by its assessment.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is a 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 on grounds of lack of assessment equity.

The parties submitted a total of 24 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #2 which is smaller with 1,324 square feet of living area.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #3 and #4 along with the 20 board of review Canterbury comparables that range in size from 1,699 to 1,941 square feet of living area. These 23 comparables had improvement assessments that ranged from \$27.19 to \$42.54 per square foot of living area. The subject's improvement assessment of \$33.79 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 on grounds of lack of assessment uniformity.

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.

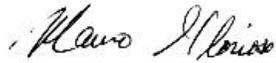
The appellants also contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted three comparable sales for the Board's consideration; the board of review submitted no market value data. The Property Tax Appeal Board has given reduced weight to appellants' comparable sale #2 due to its smaller dwelling size when compared to the subject.

The Property Tax Appeal Board finds the appellants' comparable sales #1 and #3 were similar to the subject in design, exterior construction, and dwelling size although each home was somewhat older than the subject dwelling. These comparables sold in January 2015 or April 2015 for prices of \$175,000 and \$176,500 or for \$92.35 and \$102.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$194,416 or \$102.92 per square foot of living area, including land. The Board finds the subject's assessment reflects an overall market value that falls above the best comparable sales in the record that were submitted by the appellants and the lack of any sales data submitted by the McHenry County Board of Review. After considering adjustments to the comparables for differences when compared the subject dwelling, the Board finds the appellants did demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is warranted on grounds of overvaluation.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence, but did establish overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is incorrect and a reduction is warranted on grounds of overvaluation.

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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