



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

APPELLANT: Connie L. Steffen
DOCKET NO.: 15-06332.001-R-1
PARCEL NO.: 08-29-483-027

The parties of record before the Property Tax Appeal Board are Connie L. Steffen, 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.:	\$65,171
TOTAL:	\$66,061

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 dwelling of stone and vinyl exterior construction with 1,624 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 529 square feet of building area. The property has a 4,533 square foot site and is located in Woodstock, Greenwood Township, McHenry County.

The appellant contends 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 appellant 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 appellant requested a reduced improvement assessment of \$53,124 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 \$72,679. The subject property has an improvement assessment of \$71,789 or \$44.21 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 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 this evidence and argument, the board of review proposed a reduction in the improvement assessment of the subject property to \$65,171 or \$40.13 per square foot of living area representing the median assessment.

In written rebuttal, counsel for the appellant refuted various aspects of the board of review's submission concerning lack of comparability of the appellant's proposed comparables due to location and other factors, but did not address the proposed assessment reduction presented by the board of review.

After being served with the appellant's 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 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 10 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #3 through #6 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with the four board of review one-story Polazzo dwellings that range in size from 1,621 to 1,748 square feet of living area. These comparables had improvement assessments that ranged from \$19.39 to \$43.90 per square foot of living area. The subject's improvement assessment of \$44.21 per square foot of living area falls above 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 \$40.13 per square foot of living area for a reduced improvement assessment of \$65,171 which appears logical given that the board of review comparables are more similar to the subject dwelling in size as compared to the appellant's comparables #1 and #2. Therefore, a reduction in the subject's assessment is justified commensurate with the proposal by the board of review.

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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