



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

APPELLANT: Robert & Deborah Brown  
DOCKET NO.: 15-06431.001-R-1  
PARCEL NO.: 19-33-329-002

The parties of record before the Property Tax Appeal Board are Robert & Deborah Brown, the appellants; 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:** \$21,949  
**IMPR.:** \$53,342  
**TOTAL:** \$75,291

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 is improved with a of a split-level style single family dwelling of frame siding exterior construction with 2,024 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage.<sup>1</sup> The property has .468-acre site and is located in Algonquin, McHenry Township, McHenry County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellants submitted information on nine comparables sales improved with a raised ranch style dwelling, two split level style dwellings and six two-story style dwellings that ranged in size from 1,394 to 2,540 square feet of living area. The dwellings ranged in age from 33 to 41 years old. Each comparable has a basement with three having

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<sup>1</sup> The board of review described the subject property as having a finished basement, however, the appellants indicated the subject property has an unfinished basement.

finished area, each comparable has central air conditioning, seven comparables each have one fireplace and the appellants reported that four of the comparables have garages. These properties have improvement assessments ranging from \$46,311 to \$54,978 or from \$18.23 to \$35.81 per square foot of living area. The appellant indicted that four of the comparables sold from July 2014 to October 2015 for prices ranging from \$200,000 to \$222,500 or from \$86.21 to \$97.60 per square foot of living area, including land. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$43,111 or \$21.30 per square foot of living area. The appellants requested the subject's total assessment be reduced to \$65,060 which would reflect a market value of approximately \$195,200 or \$96.44 per square foot of living area, including land, when using the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,291. The subject's assessment reflects a market value of \$226,167 or \$111.74 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$53,342 or \$26.35 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparables improved with one raised ranch style dwelling and five split-level style dwellings that range in size from 1,394 to 1,936 square feet of living area. Board of review comparable #4 was the same property as board of review comparable #6. Additionally, board of review comparable #1 was also used by the appellant. The dwellings were either 36 or 37 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 484 to 744 square feet of building area. The comparables have improvement assessments ranging from \$40,446 to \$54,917 or from \$26.11 to \$35.81 per square foot of living area. The board of review analysis had adjustments to the comparables for differences from the subject property to arrive at adjusted total assessments ranging from \$69,003 to \$78,603. Based on this evidence the board of review indicated the subject's total assessed value based uniformity should be \$75,750.

Four of the comparables sold from April 2013 to April 2015 for prices ranging from \$174,000 to \$230,000 or from \$121.73 to \$142.20 per square foot of living area, including land. The board of review analysis had adjustments to the sales for differences from the subject property to arrive at adjusted prices ranging from \$203,800 to \$240,500. Based on this analysis the board of review indicated the subject's market value was \$234,400.

### **Conclusion of Law**

The appellants contend in part 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be appellants' comparable sale located at 1107 Hillcrest (parcel no. 20-19-180-040) and the four comparable sales submitted by the board of review. These comparables were improved with split-level style dwellings that sold from April 2013 to June 2015 for prices ranging from \$174,000 to \$230,000 or from \$97.60 to \$142.20 per square foot of living area, including land. The three sales that occurred in 2015 had unit prices ranging from \$97.60 to \$126.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$226,167 or \$111.74 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given the remaining comparable sales presented by the appellants due to differences from the subject in style. Based on this evidence, the Board finds a reduction in the subject's assessment due to overvaluation is not justified.

The appellants also contend assessment inequity as an alternative basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellants have not met this burden and a reduction in the assessment is not warranted on this basis.

The Board finds the best equity comparables in the record are the appellants' comparables located at 1025 Zange (parcel no. 19-33-326-008) and 1107 Hillcrest (parcel no. 20-19-180-040) as well as board of review comparables #2 through #7 (board of review comparables #4 and #6 are duplicates). Each of these comparables was improved with a split-level style dwelling, similar to the subject dwelling in style. These comparables were also like the subject in age and features. These comparables have improvement assessments that ranged from \$18.23 to \$31.87 per square foot of living area. Appellants' comparable located at 1025 Zange appears to be an outlier and when removed results in a tighter range from \$23.30 to \$31.87 per square foot of living area. The subject's improvement assessment of \$26.35 per square foot of living area falls well within the range established by the best comparables in this record. Less weight was given the remaining comparables due to differences from the subject property in style and/or size. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable 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 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 exists on the basis of the evidence.

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: February 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Robert & Deborah Brown  
1110 Zange Drive  
Algonquin, IL 60102

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098