



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

APPELLANT: Francis and Malinda Lochner
DOCKET NO.: 15-06815.001-R-1
PARCEL NO.: 10-19-451-003

The parties of record before the Property Tax Appeal Board are Francis and Malinda Lochner, 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: \$19,305
IMPR.: \$99,748
TOTAL: \$119,053

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 part two-story and part one-story single-family dwelling of brick, frame and stone construction with 4,030 square feet of living area. The dwelling is situated on a 47,045- square foot site. The dwelling was constructed in 1999. Features of the dwelling include a partially finished walkout basement, central air conditioning, two fireplaces, and an 827-square foot garage. The property is located in Lakemoor, McHenry Township, McHenry County.

The appellants appeared before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The appellants did not contest the land assessment. In support of this argument, the appellants submitted information on five assessment comparables located within .6 of a mile from the subject property. The comparables are described as two-story single-family dwellings of brick and frame construction ranging in size from 3,599 to 5,482 square feet of living area. Each of the comparable features a basement with three comparables having a

finished area. Two comparables have central air conditioning and each has from 1 to 3 fireplaces. Each comparable also has a garage ranging in size from 704 to 1,326 square feet of building area. The comparables have improvement assessments ranging from \$60,000 to \$117,972 or from \$13.48 to \$22.29 per square foot of living area.

The appellant, Francis Lochner argued that he received a reduction in his improvement assessment for the 2014 tax year and the value of his property has not changed in 2015. Lochner acknowledged that 2015 is the beginning of a new quadrennial assessment period and, therefore, he is not entitled to a “rollover” of the prior year’s assessment as provided by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). However, Lochner contended that the median improvement assessment of the five equity comparables that he submitted is higher per square foot than the subject’s improvement assessment. Based on this evidence, the appellants requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,053. The subject property has an improvement assessment of \$99,748 or \$24.75 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same subdivision as the subject property, two of which are on the same street as the subject. The comparables are improved with part two-story and part one-story single-family dwellings of brick and frame or brick and stucco exterior construction that were built from 1995 to 2004. The dwellings range in size from 4,036 to 4,154 square feet of living area. The comparables feature a basement, two of which have a finished area. The dwellings also have central air conditioning, one or two fireplaces and a 3-car or a 4-car garage. The comparables have improvement assessments ranging from \$95,879 to \$116,688 or from \$23.76 to \$28.29 per square foot of living area. The board of review also submitted a spreadsheet listing all the properties in the subject’s subdivision along with their assessments contending that the subject’s improvement assessment is slightly higher than the median, but well within the range of the properties in the subject’s subdivision.

McHenry Township Assessor, Mary Mahady, was called as a witness on behalf of board of review. Mahady testified that appellants’ comparable #1 is a partial assessment due to the very poor condition and “significant defects” of that property; comparable #2 was re-assessed following a sale and reduced to the purchase price; comparable #3 assessment was corrected in subsequent year, and comparable #4 is 36% larger in dwelling size when compared to the subject. Based on this evidence, the board of review requested that the subject’s improvement assessment be confirmed.

In rebuttal, the appellants submitted a brief contending that the median improvement assessment of the appellant’s comparables on a per square foot basis is below the subject’s assessment. Furthermore, when adding the board of review comparables to those of the appellants, the median improvement assessment on a per square foot basis is still below that of the subject.

Conclusion of Law

The appellants 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 detailed descriptive information on a total of nine suggested comparables for the Board's consideration. The comparables had varying degree of similarity to the subject property. The Board gave less weight to the appellants' comparables #1, #3 and #4 due to their larger or smaller dwelling sizes when compared to the subject. In addition, the unrebutted testimony indicated that comparable #1 was in poor condition, unlike the subject. In addition, appellants' comparables #1 and #3 along with board of review comparables #1 and #4 have inferior unfinished basements, unlike the subject and were therefore given less weight.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and #5, along with board of review comparables #2 and #3. These four comparables are most similar when compared to the subject property in location, dwelling size, design, and most features. The comparables have improvement assessments ranging from \$72,362 to \$116,688, or from \$19.20 to \$28.29 per square foot of living area. The subject's improvement assessment of \$99,748 or \$24.79 per square foot of living area falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is 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 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.

As to the appellants' contention that the median improvement assessment of all comparables in this record is less than that of the subject, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median improvement assessment of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion in the appellants' rebuttal brief, there is no

indication that a median sale price per square foot is the fundamental or primary means to determine the correct assessment.

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, therefore, a reduction in the subject's assessment is not 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: September 17, 2019



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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