



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

APPELLANT: Brent & Krystal Aversano
DOCKET NO.: 16-05066.001-R-1
PARCEL NO.: 18-14-430-011

The parties of record before the Property Tax Appeal Board are Brent & Krystal Aversano, 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: \$15,101
IMPR.: \$80,293
TOTAL: \$95,394

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 2016 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 two-story dwelling of brick and frame exterior construction with 2,689 square feet of living area. The dwelling was constructed in 2008. Features of the home include a partial unfinished english basement, central air conditioning and a 430 square foot garage. The property has a 10,346 square foot site and is located in Lake in the Hills, Grafton Township, McHenry County.

The appellants contend assessment inequity of both the land and the improvements as the basis of the appeal. In support of the inequity argument, the appellants submitted information on three equity comparables located from .80 of a mile to 1.20 miles from the subject property. The comparables were improved with two-story dwellings of frame or stone and frame exterior construction ranging in size from 2,360 to 2,907 square feet of living area. The dwellings range in age from 14 to 21 years old. Each comparable has a basement, one of which has a bathroom, central air conditioning, a fireplace and a garage ranging in size from 357 to 539 square feet of

building area.¹ The comparables have improvement assessments ranging from \$73,141 to \$86,325 or from \$28.07 to \$29.29 per square foot of living area. The comparables sites ranging in size from 10,454 to 13,068 square feet of land area. The comparables have land assessments of \$5,149 and \$6,865 or from \$0.39 to \$0.63 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,394. The subject property has an improvement assessment of \$80,293 or \$29.86 per square foot of living area and a land assessment of \$15,101 or \$1.46 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on two equity comparables located in the same neighborhood as the subject as defined by the local assessor. The comparables were improved with two-story dwellings of brick and frame exterior construction with either 2,703 or 2,746 square feet of living area. The dwellings were built in 2008. Each comparable has a basement, central air conditioning, a fireplace and a 430 square foot garage. The comparables have improvement assessments of \$80,711 and \$81,994 or \$29.86 per square foot of living area. The comparables sites have either 10,175 or 10,247 square feet of land area. The comparables have land assessments of \$15,101 and \$15,788 or \$1.47 and \$1.55 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no reduction in the subject's assessment is warranted.

The parties submitted five suggested equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #2 due to its older age and distant location when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #3, along with the comparables submitted by the board of review. These four comparables are similar in location, dwelling size, design, age and most features when compared to the subject. These comparables have improvement assessments ranging from \$73,141 to \$81,994 or from \$27.89 to \$29.86 per square foot of living area. Furthermore, the board of review comparables are located in the same neighborhood, built in the same year and have identical improvement assessments on a per square foot basis as the subject. The subject property has an improvement

¹ The garage sizes were taken from the appellants' grid analysis data, whereas the number 2 represents 2-car garage and the remaining numbers are the square foot of building area.

assessment of \$80,293 or \$29.86 per square foot of living area, which is supported 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 evidence demonstrates the subject's improvement assessment is justified. The comparables have land assessments ranging from \$5,149 to \$15,788 or from \$0.39 to \$1.55 per square foot of land area. The subject's land assessment of \$15,101 or \$1.46 per square foot of land 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 property was inequitably assessed and no reduction in the subject's 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 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 presented.

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: April 23, 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

AGENCY

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