



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

APPELLANT: Martin Davis
DOCKET NO.: 16-05077.001-R-1
PARCEL NO.: 18-12-251-007

The parties of record before the Property Tax Appeal Board are Martin Davis, the appellant; 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: \$7,136
IMPR.: \$103,552
TOTAL: \$110,688

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 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 single-family dwelling of frame and brick exterior construction with 3,236 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car integral garage. The dwelling is located in the city of Crystal Lake, Grafton Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located .25 or .50 of a mile from the subject and built in 1993 or 1994. The comparables consist of two-story single-family residential structures of brick or frame exterior construction ranging in size from 2,813 to 3,512 square feet of living area. Each comparable has a full unfinished basement, central air-conditioning, a fireplace, and a two-car or three-car integral garage. The comparables have improvement assessments ranging from \$79,274 to \$106,555 or from \$22.57 to \$32.43 per

square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$93,715 or \$28.96 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 \$121,060. The subject property has an improvement assessment of \$113,509 or \$35.08 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables. The comparables are all located in the same subdivision as the subject but their distance from the subject is not disclosed. The comparables consist of two-story single-family dwellings of frame or brick and frame exterior construction. The dwellings were built from 1993 to 2003 and contain from 3,216 to 3,293 square feet of living area. Each comparable has a full unfinished basement, central air-conditioning, one or two fireplaces, and a three-car integral garage. The comparables have improvement assessments ranging from \$120,126 to \$123,318 or from \$37.07 to \$37.35 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted evidence that the board of review used 2017 assessment figures in the Notes on Appeal they submitted to the Property Tax Appeal Board. For two of the comparables, the improvement assessment shown on the board of review's Notes on Appeal is not correct for 2016 or 2017. In support of this contention, the appellant submitted printouts from the Grafton Township assessor's website for each of the board of review's comparables showing the township assessor history for 2015, 2016 and 2017. The appellant requested that, since the evidence submitted by the board of review is flawed and unreliable, the evidence submitted by the appellant has, therefore, not been refuted, and his assessment should be reduced.

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 presented data on eight suggested comparables for the Board's considerations. The Board gave less weight to appellant's comparable #3 as it is a smaller dwelling when compared to the subject. The Board gave no weight to board of review comparables since the numbers it submitted were for the 2017 tax year and not the 2016 tax year at issue in this case and in two instances, incorrect for any year based on the printouts from the Grafton Township assessor's website submitted by the appellant, which was not refuted by the board of review.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2. These comparables are most similar to the subject in design, age, location, size, foundation and most features. They have improvement assessments of \$79,274 and \$106,555 or \$22.57 and

\$31.88 per square foot of living area. The subject's improvement assessment of \$113,509 or \$35.08 per square foot of living area is, therefore, not supported by the most similar comparables in this record.

Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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: November 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

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APPELLANT

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