



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

APPELLANT: Steven W. & Tammy L. Anderson
DOCKET NO.: 16-05142.001-R-1
PARCEL NO.: 18-27-452-004

The parties of record before the Property Tax Appeal Board are Steven W. & Tammy L. Anderson, 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: \$5,149
IMPR.: \$80,438
TOTAL: \$85,587

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 Sequoia model dwelling of frame exterior construction with 2,478 square feet of living area that was built in 2003. Features of the home include a full finished basement, central air conditioning, and a 462-square foot attached garage. The dwelling has a 10,132-square foot site and is located in Huntley, Grafton Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis and assessor's information sheets on four comparable properties, all having the same neighborhood code as the subject and all being Sequoia model homes. The comparables are located from 1/8 to 1/2 of a mile from the subject and are situated on sites ranging from 8,520 to 9,800 square feet in size. The comparables are two-story dwellings of frame exterior construction built in 2002 or 2004 and range in size from 2,460 to 2,496 square feet of living area. Three comparables have full finished basements, one

comparables has a partial finished basement, each comparable has central air conditioning, one comparable has a fireplace, and each comparable has a 462-square foot attached garage. The comparables have improvement assessments ranging from \$76,325 to \$77,775 or from \$30.58 to \$31.62 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$77,089 or \$31.11 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 as \$85,587. The subject's improvement assessment is \$80,438 or \$32.46 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted limited information on four equity comparables, one of which -was also submitted by the appellants. The comparables have the same neighborhood code as the subject property and are Sequoia model homes. Their distance from the subject was not disclosed. The dwellings are situated on sites ranging from 8,400 to 8,520 square feet in size. They consist of two-story dwellings of frame exterior construction built from 2002 to 2004 and contain from 2,460 to 2,496 square feet of living area. The comparables each have a partial basement, central air conditioning, and a 462-square foot attached garage. The board of review did not provide details regarding basement finish or fireplaces. The comparables have improvement assessments ranging from \$77,215 to \$80,664 or from \$31.16 to \$32.61 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's improvement assessment.

In rebuttal, the appellants submitted a brief arguing that the board's comparables support lowering the subject's assessment as three of the board's comparables have assessed values lower than the subject's and the board's fourth comparable has the same assessed value as the subject property and state that their assessment is on the high end" for their subdivision.

Conclusion of Law

The taxpayers 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 proven 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 record contains seven assessment comparables for the Board's consideration, as one comparable was submitted by both parties. The Board finds the all of the comparables submitted by both parties are quite similar to the subject in design, size, age, location and most features. The comparables had improvement assessments that ranged from \$76,325 to \$80,664 or from \$30.58 to \$32.61 per square foot of living area. Although, as appellants argued, their assessment is on the high end" for their subdivision, the subject property's improvement assessment of \$80,438 or \$32.46 per square foot of living area falls within the range established by the comparables contained in this record. After considering adjustments for some differences in

features, such as partial basements in four of the seven comparables, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is 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: 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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