



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

APPELLANT: Gregory R. & Anne M. Haluczak
DOCKET NO.: 16-05156.001-R-1
PARCEL NO.: 19-32-254-002

The parties of record before the Property Tax Appeal Board are Gregory R. & Anne M. Haluczak, 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: \$14,774
IMPR.: \$83,549
TOTAL: \$98,323

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 single-family dwelling of frame exterior construction with front masonry trim. The home contains 3,526 square feet of living area.¹ The dwelling was constructed in 1998. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a 10,128 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of

¹ The appellants reported a dwelling size of 3,413 square feet of living area and submitted a model spec sheet and Sun Publications documentation contending that the upper end model is 3,413 square feet. The assessing officials provided a copy of the property record card with a schematic drawing depicting the exterior measurements that are used by assessing officials. The Board finds that the board of review provided the best and only evidence of the subject's exterior measurements which are used to determine the dwelling size.

this inequity argument, the appellants submitted information on four equity comparables located in close proximity to the subject. The comparables consist of two-story single-family frame or frame with masonry trim dwellings as shown in attached photographs. The dwellings were built between 1992 and 1999.² As stated in the grid analysis, the homes range in size from 3,190 to 3,448 square feet of living area³ with full basements, central air conditioning and two-car or three-car garages. Comparables #2 and #3 each have a fireplace. The comparables have improvement assessments ranging from \$67,909 to \$81,893 or from \$20.63 to \$23.99 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$81,134 or \$23.01 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 \$98,323. The subject property has an improvement assessment of \$83,549 or \$23.70 per square foot of living area.

In response to the appellants' evidence, the board of review contended that the appellants' comparables are "from [a] different neighborhood." The board of review's grid analysis reiterated the appellants' comparables and reported the subject and comparable #4 were in "HHFarms" while appellants' comparables #1 through #3 were in Arbor Hills or Tunbridge.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables that are numbered #5 through #12. Each comparable is located in "HHFarms" and consists of a two-story dwelling of frame or frame and brick trim exterior construction. The dwellings were built in 1997 to 1999 and each home contains 3,526 square feet of living area with a basement of either 1,078 or 1,844 square feet of building area, three of which have finished area. Each home has central air conditioning and five of the comparables have a fireplace. Each comparable has a garage of either 425 or 634 square feet of building area. The eight comparables have improvement assessments ranging from \$85,216 to \$103,139 or from \$24.17 to \$29.25 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the percentage of brick exterior recorded for the subject property is merely decorative and not considered to be brick construction, thereby contributing to an over assessment of the subject home. The appellants also noted the identical land assessments regardless of location. The appellants also contend that the owners of board of review comparables #5, #6, #8, #10 and #11 have not pursued assessment appeals and could therefore also be over assessed. The appellants also made arguments concerning comparables #2 and #7.

² Data for the ages was drawn from the attached documentation.

³ The attached printout for appellants' comparable #4 depicts a dwelling size of 3,526 square feet of living area, not 3,413 as reported in the grid analysis.

Lastly, the appellants contended that their home should not have a market value of \$314,496 as assessed based upon a Zillow® estimate.⁴

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment. 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.

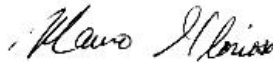
The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2 and #3 along with board of review comparables #5, #7, #8 and #9 due to differences in finished basement and/or larger garage when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #4 along with board of review comparables #6, #10, #11 and #12. These comparables were similar to the subject in age, size and/or features. These comparables had improvement assessments that ranged from \$78,660 to \$90,730 or from \$22.81 to \$25.73 per square foot of living area. The subject's improvement assessment of \$83,549 or \$23.70 per square foot of living 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's improvement was inequitably assessed 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 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 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, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

⁴ At the McHenry County 2016 three-year median level of assessment of 33.29%, the subject's 2016 estimated market value would be \$295,353 based on its total assessment of \$98,323 and not \$314,496 as set forth in the rebuttal letter.

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: December 18, 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

Gregory R. & Anne M. Haluczak
711 Majestic Drive
Algonquin, IL 60102

COUNTY

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