



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

APPELLANT: Donald & Donna Gragnani  
DOCKET NO.: 16-05271.001-R-1  
PARCEL NO.: 20-19-377-010

The parties of record before the Property Tax Appeal Board are Donald & Donna Gragnani, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$43,066  
**IMPR.:** \$58,154  
**TOTAL:** \$101,220

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 frame construction with 2,336 square feet of living area. The dwelling was constructed in 1977. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces and a 621 square foot garage. The property has a 1.078-acre site in the Spring Creek subdivision that is located in Barrington Hills, Algonquin Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity argument, the appellants submitted limited descriptive information on three equity comparables located within .80 of a mile from the subject property.<sup>1</sup> The comparables were improved with one, 1.5 story and two, 2-story

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<sup>1</sup> The appellants' grid analysis was void of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

dwelling of frame or brick and frame exterior construction ranging in size from 2,507 to 2,675 square feet of living area. The dwellings were constructed in 1973 or 1978. The comparables have a basement, one of which has finished area and central air conditioning. Additionally, two comparables have a fireplace and each comparable has a garage ranging in size from 380 to 696 square feet of building area. The comparables have improvement assessments ranging from \$32,046 to \$43,804 or from \$14.51 to \$19.91 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,220. The subject property has an improvement assessment of \$58,154 or \$24.89 per square foot of living area.

In response to the appellants' data, the board of review argued that the comparables were located in an unincorporated area with five or more-acre sites dissimilar to the subject's location in the Spring Creek subdivision which has one to two-acre sites.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in Spring Creek subdivision as is subject. The comparables were improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,044 to 3,406 square feet of living area. The dwellings were constructed from 1973 to 1993. The comparables have basements, one of which has finished area, central air conditioning, one to three fireplaces and garages ranging in size from 400 to 828 square feet of building area. One comparable has an in-ground swimming pool and a tennis court. The comparables have improvement assessments ranging from \$78,855 to \$122,904 or from \$31.91 to \$43.26 per square feet of living 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 eight suggested equity comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants due to their dissimilar locations when compared to the subject. The Board also gave less weight to board of review comparables #1 and #5 due to their dissimilar sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4. These three comparables are most similar in location, dwelling size, design, age and features when compared to the subject. These comparables had improvement assessments ranging from \$78,855 to \$98,976 or from \$31.91 to \$43.26 per square foot of living area. The

subject property has an improvement assessment of \$58,154 or \$24.89 per square foot of living area, which falls below 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 evidence demonstrates the subject's improvement assessment is justified. 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 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.

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Chairman



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Member

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Member



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Member

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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



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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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