



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

APPELLANT: Kristan Hanson & Don Frick
DOCKET NO.: 16-05309.001-R-1
PARCEL NO.: 13-08-126-027

The parties of record before the Property Tax Appeal Board are Kristan Hanson and Don Frick, 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 **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: \$6,643
IMPR.: \$49,305
TOTAL: \$55,948

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 is improved with a 2.5-story dwelling of frame construction containing 3,287 square feet of living area. The dwelling was constructed in 1902. Features of the property include a basement, central air conditioning on the second floor, and a three-car detached garage with 1,036 square feet of building area. The property has a 15,950 square foot site and is located in Woodstock, Dorr Township, McHenry County.

The appellants' appeal is based on assessment inequity with respect to the improvement assessment. The appellants completed Section V of the appeal providing information on four comparable properties described as being improved with three, 2-story dwellings and one, 2.5-story dwelling that ranged in size from 2,148 to 3,882 square feet of living area. The dwellings were constructed from 1886 to 1902 and were located within 3.5 blocks of the subject property. Each comparable has a basement and three comparables have garages. These comparables have improvement assessments ranging from \$23,642 to \$52,266 or from \$8.43 to \$13.64 per square

foot of living area. The appellants' evidence disclosed that comparable #4 had a partial improvement assessment in 2017, however, no explanation was given for this fact. The appellants' submission also included a property information sheet on an additional property, identified by property index number (PIN) 13-09-103-032, improved with a 1.5-story dwelling of frame construction built in 1880 with 2,326 square feet of living area. This property has a partial basement, central air conditioning, and a detached garage with 572 square feet of building area. The property had an improvement assessment of \$51,536 or \$21.98 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$49,305 or \$15.00 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 \$60,064. The subject property has an improvement assessment of \$53,421 or \$16.25 per square foot of living area. In support of its contention of the correct assessment the board of review submitted an analysis of the appellants' four comparables used on the appeal form with adjustments for differences from the subject property. The analysis was prepared by township assessor. The assessor noted the subject property has a 1,036 square foot guest house located over the garage. After considering differences from the subject property, the assessor suggested the subject's improvement assessment be reduced to \$53,170 and the total assessment be reduced to \$59,813. The board of review adopted this recommendation.

In rebuttal the appellants questioned the adjustments to the comparables made by the township assessor. The appellants also submitted a statement explaining explained that they purchased the property as a two-flat in 1998 and rented out a portion of the dwelling for a couple of years but as the family grew they used the entire home. They asserted, however, the property would be marketed as a multi-family home because they were unable to restore the modifications made to the home. They also explained that in 2002 they installed a new roof and dry-walled the attic to create a storage area and play area. They further contend that comparable #1, located at 126 South Street, Woodstock, also has a three-car garage with an apartment overhead used as storage.

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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Both parties analyzed the same four assessment comparables and both parties contend that a reduction in the assessment is warranted. In reviewing the comparables, the Board gives most weight to appellants' comparables #1 and #2 as these properties were similar to the subject in size and relative features. These two comparables had improvement assessments of \$52,266 and \$45,149 or \$13.46 and \$13.64 per square foot of living area, respectively. The subject has an improvement assessment of \$53,421 or \$16.25 per square foot of living area, above the range of

the two best comparables. Less weight was given appellants' comparable #3 due to differences from the subject in size and less weight was given appellants' comparable #4 due to the partial improvement assessment. Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellants' request is appropriate.

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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