



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

APPELLANT: Terrance J. & Debra M. Carroll
DOCKET NO.: 16-05404.001-R-1
PARCEL NO.: 18-36-403-003

The parties of record before the Property Tax Appeal Board are Terrance J. & Debra M. Carroll, 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: \$13,042
IMPR.: \$111,804
TOTAL: \$124,846

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 brick and frame exterior construction with 3,451 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning and a 681 square foot 3-car garage. The property has a 14,875 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellants submitted four comparables located from 1.2 to 6.50 miles from the subject. The comparables consist of two-story dwellings of brick, cedar or brick and frame exterior construction that range in size from 2,602 to 3,339 square feet of living area. The dwellings were built in 2001 or 2002. Each comparable has a basement, two of which have finished area. The comparables have central air conditioning, one or two fireplaces and a 2-car, 2.5-car or 3-car garage. The

comparables have sites ranging in size from 10,890 to 19,140 square feet of land area. The comparables sold from April to September 2016 for prices ranging from \$345,000 to \$355,000 or from \$106.32 to \$134.51 per square foot of living area including land. The comparables have land assessments ranging from \$18,265 to \$20,665 or from \$0.96 to \$1.70 per square foot of land area and improvement assessments ranging from \$84,171 to \$97,843 or from \$25.31 to \$32.35 per square foot of living area.¹

In further support of the overvaluation claim, the appellants also partially completed Section IV of the residential appeal petition indicating the subject property sold in October 2002 for \$316,024 or \$91.57 per square foot of living area. The appellants disclosed the transfer was not between related parties and the property was not advertised for sale in the open market.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,846. The subject's assessment reflects a market value of \$375,026 or \$108.67 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$13,042 or \$0.88 per square foot of land area and an improvement assessment of \$111,804 or \$32.40 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales and four assessment equity comparables. The seven comparables are located within the same subdivision as the subject. The three comparable sales consist of two-story dwellings of brick and frame exterior construction ranging in size from 3,173 to 3,766 square feet of living area. The dwellings were built in 2001 or 2003. Each comparable has a basement, one of which is a walk-out. The comparables each have a fireplace and a garage ranging in size from 674 to 880 square feet of building area. The board of review did not disclose the site sizes of the comparables, however the lot types are shown as standard like the subject. The comparables sold in November 2015 or May 2016 for prices ranging from \$355,000 to \$460,000 or from \$111.64 to \$122.15 per square foot of living area, including land.

The four equity comparables consist of Plantation model, two-story dwellings of brick and frame exterior construction with 3,451 square feet of living area like the subject. The dwellings were built in 1999 or 2002. Each comparable has a basement, a fireplace and a 590 or 595 square foot garage. The board of review did not disclose the site sizes of the comparables, however the lot types are shown as standard like the subject. The comparables have land assessments of \$13,042 and improvement assessments of \$111,804 and \$112,646 or \$32.40 and \$32.64 per square foot of living area.

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

¹ The appellants' grid analysis erroneously calculated the comparables' improvement assessments per-square-foot value based on the total assessment which included the land assessment.

Conclusion of Law

The appellants contend in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board gave little weight to the subject's 2002 sale price. The sale is dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants due to their distant location from 1.20 to 6.50 miles from the subject property. Additionally, comparable #2 is dissimilar in size when compared to the subject. The Board finds the three comparables submitted by the board of review are most similar when compared to the subject in location, dwelling size, age and some features. They sold in November 2015 or May 2016 for prices ranging from \$355,000 to \$460,000 or from \$111.64 to \$122.15 per square foot of living. The subject's assessment reflects an estimated market value of \$375,026 or \$108.67 per square foot of living area including land, which falls within the overall price range but below the range on a square foot basis of the best comparable sales in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellants also argued assessment inequity as an alternative 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 failed to overcome this burden of proof.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants due to their distant location from 1.20 to 6.50 miles from the subject property. Additionally, comparable #2 is dissimilar in size when compared to the subject. The Board finds the remaining four comparables submitted by the board of review are most similar when compared to the subject in location, design, age, dwelling size and features. Moreover, they are located in the same subdivision as the subject and have the same model dwelling with identical square foot of living area when compared to the subject. The comparables have standard lots with identical land assessments of \$13,042 and improvement assessments of \$111,804 and \$112,646 or \$32.40 and \$32.64 per square foot of living area. The subject has a standard lot with a land assessment of \$13,042 or \$0.88 per square foot of land area and an improvement assessment of \$111,804 or \$32.40 per square foot of living area, which is supported by the most similar assessment comparables in the record. After

considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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.

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: April 23, 2019



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

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