



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

APPELLANT: Candace and James Bailie
DOCKET NO.: 16-05645.001-R-1
PARCEL NO.: 19-30-403-015

The parties of record before the Property Tax Appeal Board are Candace and James Bailie, 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: \$10,478
IMPR.: \$48,935
TOTAL: \$59,413

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from decisions of the McHenry County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 single-family townhouse of frame exterior construction that contains 1,839 square feet of living area. The townhouse is situated on a 2,434-square foot site. The subject property is located in Algonquin, Algonquin Township, McHenry County, Illinois.

The appellants appeared before the Property Tax Appeal Board claiming land assessment inequity as the basis of the appeal. The appellants did not contest the improvement assessment. In support of the inequity claim, the appellants submitted a grid analysis of five assessment comparables located on the same street and in the same subdivision as the subject property. The comparables each contain 2,434 square feet of land area (identical to the subject) and each comparable has a land assessment of \$10,478 or \$4.30 per square foot of land area (likewise identical to the subject).

In further support of the inequity claim, the appellant submitted a letter explaining that although all properties are assessed equally, the subject property is much less “desirable” and inferior to the other properties. The appellants submitted photographs of the subject property in addition to the comparable properties. The appellants also submitted an aerial photo of the subdivision with each individual lot highlighted.

The appellants testified that the subject property is one of several units which extend beyond a cul-de-sac and are not situated on the street but rather a “fire lane”. Appellants testified that the fire lane is not very well-lit at night, there are no sidewalks in front of their townhouse, and the subject has smaller front yard and smaller driveway when compared to the other properties in the neighborhood. The appellants argued that their property is less desirable and therefore is inequitably assessed in relation to other properties in the subdivision. Based on this evidence, the appellant requested a reduction in the subject property's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property's final land assessments of \$10,478 or \$4.30 per square foot of land area. In support of the subject's assessment, the board of review submitted a grid analysis containing seven land comparables on the same street and the same subdivision as the subject. The seven land comparables contain either .055 or .056 of an acre of land area and each has a land assessment of \$10,478.

The board of review called as a witness Algonquin Township Assessor, Rosa Saludo, who testified that all non-corner properties have virtually the same size lots and have the same land assessments. Saludo explained that some of the townhomes have larger common areas surrounding the townhouse, but individual lots for which the homeowner is assessed are approximately the size of the footprint of the townhouse itself and are uniform in size throughout the neighborhood (except for the corner lots which are slightly larger). Saludo also testified that the desirability factor of one townhouse over another would be reflected in the overall market value of the unit but does not affect the land assessment. Based on this evidence, the board of review requested confirmation of the subject property's land assessment.

Conclusion of Law

The appellants argued land 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 Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The Board finds the appellants did not meet this burden of proof.

The parties submitted grid analyses containing a total of twelve suggested land comparables. The Board finds the land comparables submitted are virtually identical to the subject in size and

are located in close proximity to the subject. They have land assessments of \$10,478 or \$4.30 per square foot of land area. The subject property likewise has a land assessment of \$10,478 or \$4.30 per square foot of land area, which is identical to the most similar land assessment comparables contained in the record. Therefore, a reduction in the subject's land assessment is not warranted.

The Board finds the main thrust of the appellant's inequity claim was that the subject property is inferior to the equally assessed properties in the neighborhood due to having "smaller front yard" as well as lacking a sidewalk, curbs and street lights. The Board finds that the appellants are erroneously comparing the common elements (which includes the majority of the space from their front door to the street) rather than lot sizes. With regard to the lots themselves, the Board finds that all the lots are similar in size, location and assessments. Therefore, the Board finds that the appellants did not prove by clear and convincing evidence that their land is inequitably assessed and, therefore, a reduction in the land assessment is not 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: September 17, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Candace and James Bailie
2834 Waterfront
Algonquin, IL 60102

COUNTY

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