



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

APPELLANT: Samantha Colwell  
DOCKET NO.: 16-05668.001-R-1  
PARCEL NO.: 19-07-378-009

The parties of record before the Property Tax Appeal Board are Samantha Colwell, the appellant; 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:** \$15,048  
**IMPR.:** \$45,243  
**TOTAL:** \$60,291

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 exterior construction with 1,951 square feet of living area. The original dwelling is 43 years old with an effective age of 3 years.<sup>1</sup> Features of the home include central air conditioning, a fireplace and a 324 square foot attached garage. The property has a 9,000 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on eight equity comparables located in the same neighborhood as the subject. The comparables are improved with a 1.5-story and seven, 2-story dwellings of frame exterior construction ranging in size from 1,683 to 2,447 square feet of living area. The dwellings range in age from 38 to 43 years old. Three comparables have basements, one of which has finished area. All of the

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<sup>1</sup> The Board finds the subject property had a second story addition completed in 2012.

comparables have central air conditioning, four comparables have a fireplace and each comparable has a two-car attached garage. The comparables have improvement assessments ranging from \$30,230 to \$48,197 or from \$17.96 to \$20.79 per square foot of living area. Based on this evidence, the appellant 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 \$60,291. The subject property has an improvement assessment of \$45,243 or \$23.19 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted nine equity comparables located within the same neighborhood as the subject. The comparables consist of two-story dwellings of frame or frame and brick exterior construction ranging in size from 1,787 to 1,932 square feet of living area. Eight of the dwellings range in effective age from 26 to 43 years.<sup>2</sup> Two of the comparables have basements with finished area. All of the comparables have central air conditioning, and eight comparables have a garage ranging in size from 36 to 483 square feet of building area.<sup>3</sup> The comparables have improvement assessments ranging from \$41,136 to \$46,955 or from \$21.57 to \$24.83 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted 17 equity comparables for the Board's consideration. The Board gave less weight to appellant's comparable #2 along with board of review comparables #2 and #3 based on their superior basement foundations when compared to the subject's foundation type. The Board also gave less weight to appellant's comparables #3, #5, #6, #7 and #8 due to their dissimilar dwelling sizes when compared to the subject. Furthermore, the Board gave less weight to board of review comparable #9 because the board of review failed to submit the age for a comparative analysis.

The Board finds the best evidence of assessment equity to be the remaining comparables submitted by both parties. These eight comparables were most similar to the subject in location, design, dwelling size and most features though all have inferior effective age. They have improvement assessments ranging from \$38,401 to \$45,052 or from \$20.02 to \$23.75 per square foot of living area. The subject has an improvement assessment of \$45,243 or \$23.19 per square foot of living area, which falls slightly above the range established by the most similar

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<sup>2</sup> The Board finds board of review failed to submit an age for board of review comparable #9.

<sup>3</sup> The Board finds board of review comparable #2 has a reported 36 square foot garage.

comparables in this record on an overall basis but within the range on a per square foot basis. The subject's slightly higher assessment appears justified in part by its newer effective age. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

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.

Based on this record the Board finds the appellant 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.

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

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