



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

APPELLANT: Stanley & Wendy Werner
DOCKET NO.: 16-05753.001-R-1
PARCEL NO.: 19-30-104-019

The parties of record before the Property Tax Appeal Board are Stanley & Wendy Werner, 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: \$20,399
IMPR.: \$76,909
TOTAL: \$97,308

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 one-story single-family dwelling of frame and brick exterior construction with 2,215 square feet of living area. The dwelling was constructed in 1995. Features of the home include an English-style basement with a finished area, central air conditioning, two fireplaces and a 437-square foot garage.¹ The property has a 7,210 square foot site and is located in Lake in the Hills, Algonquin Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located in the same subdivision as the subject property. The comparables are described as one-story single-family dwellings of frame exterior construction ranging in size from 2,214 to 2,219 square feet of living

¹ The parties differ as to the subject's exterior construction and garage size. The Board finds the subject has a frame and brick exterior based on the subject's photograph submitted by the appellants and a 437-square foot garage based on the delineated sketch of the subject dwelling submitted by the board of review.

area. The dwellings were constructed from 1993 to 1995. Each comparable features a basement with a finished area; one dwelling has a walkout and one is a standard-style basement. The dwellings each have central air conditioning, a fireplace and a 2, 2.5 or a 3-car garage. The comparable properties have improvement assessments ranging from \$65,441 to \$68,274 or from \$29.49 to \$30.78 per square foot of living area.² The appellants also submitted copies of property information pages available on the Algonquin Township website, along with photographs of the four equity comparables. 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 \$97,308. The subject property has an improvement assessment of \$76,909 or \$34.72 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparable properties located within the same subdivision as the subject. The comparables are improved with one-story single-family dwellings of frame or frame and brick exterior construction ranging in size from 1,967 to 2,220 square feet of living area. The dwellings were constructed from 1992 to 2001. The comparables each feature a basement with three having a finished area. Each dwelling also has central air-conditioning, one or two fireplaces and a garage containing either 437 or 475 square feet of building area. The comparables have improvement assessments ranging from \$64,550 to \$81,983 or from \$29.08 to \$39.64 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine suggested equity comparables with various degrees of similarity to the subject property. These comparables had improvement assessments that ranged from \$64,550 to \$81,983 or from \$29.08 to \$39.64 per square foot of living area. The subject's improvement assessment of \$76,909 or \$34.72 per square foot of living area falls within the range established by the comparables in this record. After making adjustments to the comparables for differences from the subject such as dwelling size, basement type and basement finished area, the Board finds that based on this record the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, no reduction in the subject's assessment is warranted.

² The Board has corrected the appellants' improvement per square foot of living area calculations, as it appears the appellants used the subject's total assessment instead of improvement assessment.

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: February 18, 2020



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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APPELLANT

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COUNTY

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