



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

APPELLANT: Sandra Pacheco
DOCKET NO.: 16-05809.001-R-1
PARCEL NO.: 18-13-103-007

The parties of record before the Property Tax Appeal Board are Sandra Pacheco, the appellant, by attorney Ronald Justin, of the Law Offices of Ronald Justin in Chicago; 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: \$4,118
IMPR.: \$41,975
TOTAL: \$46,093

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 townhouse of frame construction with 1,478 square feet of living area.¹ The dwelling is 16 years old. Features of the home include central air conditioning and a 419 square foot garage. The property has a 1,775 square foot site and is located in Lakewood, Grafton Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables were similar townhomes that ranged in size from 1,439 to 1,723 square feet of living area and ranged in age from 1 to 16 years old. The comparables had lot sizes ranging from 1,564 to 2,107 square feet of land area. The comparables had land assessments of \$4,118 and \$5,149 or from

¹ The appellant erroneously listed the subject's dwelling size as 1,475 on the assessment grid.

\$2.04 to \$3.29 per square foot of land area. The comparables had improvement assessments ranging from \$30,122 to \$40,152 or from \$17.48 to \$26.77 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 \$46,093. The subject property has a land assessment of \$4,118 or \$2.32 per square foot of land area and an improvement assessment of \$41,975 or \$28.40 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables, one of which was also submitted by the appellant. The comparables were similar townhomes that had 1,478 or 1,710 square feet of living area and ranged in age from 13 to 17 years old. The comparables had lot sizes of 1,775 or 2,015 square feet of land area. The comparables had land assessments of \$4,118 and \$5,416 or from \$2.04 to \$3.05 per square foot of land area. The comparables had improvement assessments ranging from \$40,152 to \$43,066 or from \$23.48 to \$29.14 per square foot of living area.

Conclusion of Law

The taxpayer 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of six comparables for the Board's consideration. The Board finds the best evidence of land assessment equity to be the board of review's comparables #1, #3 and #4. These comparables had the same lot size as the subject and had land assessments of \$4,118 and \$5,416 or \$2.32 and \$3.05. The subject's land assessment of \$4,118 or \$2.32 is supported by the best land comparables in this record. The Board gave less weight to the parties' remaining land comparables due to their dissimilar lot sizes when compared to the subject. The Board finds the best evidence of improvement assessment equity to be the board of review's comparables #1, #3 and #4. These comparables were the same size as the subject dwelling and had improvement assessments of \$41,975 and \$43,066 or \$2.32 and \$3.05 per square foot of living area. The subject's improvement assessment of \$41,975 or \$2.32 per square foot of living area is supported by the best comparables in this record. The Board gave less weight to the parties' remaining improvement comparables due to their dissimilar dwelling sizes when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's assessment was inequitably assessed and a reduction in the subject's assessment is not 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.

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: October 15, 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

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COUNTY

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