



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

APPELLANT: Mei Xia
DOCKET NO.: 16-05811.001-R-1
PARCEL NO.: 18-24-107-009

The parties of record before the Property Tax Appeal Board are Mei Xia, the appellant, by 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: \$ 8,237
IMPR.: \$ 99,576
TOTAL: \$107,813

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 single-family dwelling of frame and brick exterior construction with 3,476 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partially finished basement, central air conditioning, a fireplace and a 632 square foot garage. The property has a 10,000 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on four equity comparables located within .37 of a mile of the subject property. The comparables consist of frame dwellings that were 16 to 19 years old. The homes range in size from 3,027 to 3,708 square feet of living area and feature a partially finished basement, central air conditioning and a garage ranging in size from 626 to 917

square feet of building area. Three of the comparable each have a fireplace. The comparables have improvement assessments ranging from \$82,093 to \$99,850 or from \$25.21 to \$29.15 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$91,164 or \$26.23 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 \$107,813. The subject property has an improvement assessment of \$99,576 or \$28.65 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables that were each located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame or frame and brick dwellings that were built between 1996 and 2000. The homes range in size from 3,336 to 3,551 square feet of living area. Each home has a basement and a fireplace. No data concerning air conditioning was provided on the board of review's grid analysis. Each comparable has a garage ranging in size from 630 to 733 square feet of building area. The comparables have improvement assessments ranging from \$98,037 to \$137,165 or from \$31.86 to \$42.06 per square foot of living area.

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

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 nine comparables to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject in location, age, size and/or features. The comparables had improvement assessments that ranged from \$82,093 to \$137,165 or from \$25.21 to \$42.06 per square foot of living area. The subject's improvement assessment of \$99,576 or \$28.65 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement 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: 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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