



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

APPELLANT: Charles Redmond
DOCKET NO.: 16-05873.001-R-1
PARCEL NO.: 19-23-103-016

The parties of record before the Property Tax Appeal Board are Charles Redmond, 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: \$6,541
IMPR.: \$73,061
TOTAL: \$79,602

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 construction with 2,910 square feet of living area. The dwelling was constructed in approximately 2013. Features of the home include a partial basement, central air conditioning, a fireplace and a 480 square foot garage. The property is identified as an interior lot containing 9,560 square feet of land area and is located in Cary, Algonquin Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity regarding the subject's land assessment as the basis of the appeal. The improvement assessment is not contested. In support of this argument the appellant submitted information on 69 equity land comparables located with the Fox Croft Subdivision. The appellant argued the lots within Fox Croft Subdivision should be assessed based on their size using the per-square-foot unit of measurement. It was argued that the largest lot within the subdivision has a land assessment of \$4,363 or \$0.25 cents per square foot of land area, while the smallest lot within the subdivision

has a land assessment of \$6,541 or \$0.73 cents per square foot of land area. The subject lot was depicted as having land assessment of \$6,541 or \$0.68 cents per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,602, which includes a land assessment of \$6,541 or \$0.73 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on all land equity comparables located within the subjects' subdivision. Rich Kaszniak from the Township Assessor's Office was called as a witness. Kaszniak testified that lots within the subject's subdivision were assessed based on the site value method. Kaszniak further testified that the assessments of lots within the subdivision were based on sales data according to their location to a nearby gravel pit. Kaszniak explained that lots backing the gravel pit were least desirable and were assessed at \$4,363. Further, lots backing a runoff from the gravel pit were assessed at \$5,091 and interior lots, which were more desirable were assessed at \$6,541.

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 land assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables had land assessments of \$4,363 for lots backing the gravel pit, \$5,091 for lots backing the gravel pit runoff and \$6,541 for interior lots within Fox Croft Subdivision. The subject's lot was defined by the local assessor as being an interior lot with a land assessment of \$6,541. Property Assessment Valuation, 2nd Edition states in part:

Units of comparison - analysis of differences of size and shape in order to apply uniform benchmarks for valuation

- (a) Front Foot – use based on the premise that frontage contributes to value.
- (b) Square foot – used for irregularly shaped parcels where frontage is not a dominant factor.
- (c) Acre – equal to 43,560 square feet and used for rural and agricultural properties, large industrial sites, and shopping center sites.
- (d) Site – used when the market does not indicate a difference in lot value even when there is a difference in lot size.**
- (e) Units buildable – used when the market indicates that a site is sold on a unit basis.

(Emphasis Added)

The Board finds Kaszniak testified that the subject's land assessment was based on sales data in relation to its position to the adjacent gravel pit. The Board finds neither party submitted a paired sales analysis to reflect their respective arguments. Therefore, the Board is unable to determine whether or not the value of a lot located within Fox Croft Subdivision is affected by its location in relation to the adjacent gravel pit.

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 lot was inequitably assessed and a reduction in the subject's land 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:

November 17, 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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