



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

APPELLANT: Annmarie Piro
DOCKET NO.: 16-05926.001-R-1
PARCEL NO.: 18-02-127-003

The parties of record before the Property Tax Appeal Board are Annmarie Piro, 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: \$13,728
IMPR.: \$159,379
TOTAL: \$173,107

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 brick and frame construction with 4,139 square feet of living area. The dwelling was constructed in 2006. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a 806 square foot garage. The property has a 31,890 square foot site and is located in Lakewood, Grafton Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal.¹ In support of this argument the appellant submitted information on four equity comparables. The comparables are two-story brick or brick and frame dwellings that ranged from approximately 9 to 14 years old. Each comparable has a basement with three having finished area. All comparables have central

¹ The appellant also submitted sales information on four comparables. However, the appellant did not select comparable sales as a basis of the appeal, and further, the sales are dated and not indicative of the subject's market value as of January 1, 2016, and therefore will not be considered in this appeal.

air conditioning and one or two fireplaces and a garage ranging from 764 to 872 square feet of building area. The comparables range in size from 3,982 to 4,300 square feet of living area and have improvement assessments ranging from \$141,345 to \$155,551 or from \$35.01 to \$37.94 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 \$173,107. The subject property has an improvement assessment of \$159,379 or \$38.51 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. The homes range in size from 4,041 to 4,214 square feet of living area. The comparables are two-story dwellings of frame or brick and frame exterior construction that were built from 2003 to 2006. Each comparable has a basement, one or two fireplaces and a garage ranging in size from 658 to 1,001 square feet of building area. The comparables have improvement assessments ranging from \$150,697 to \$165,637 or from \$36.44 to \$39.94 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.²

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 Board finds both parties submitted comparables that were generally similar to the subject in location, exterior construction, design, size and most features. The comparables had improvement assessments that ranged from \$35.01 to \$39.94 per square foot of living area. The subject's improvement assessment of \$38.51 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's current per square foot improvement assessment is supported. 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 a reduction in the subject's assessment is not justified.

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

² The board of review offered to stipulate to a median value of the assessor's comparables. The appellant rejected this offer, and therefore, the proposed stipulation will not be considered in this appeal.

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.

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: June 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Annmarie Piro
9770 Stonecastle Lane
Lakewood , IL 60014

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098