



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

APPELLANT: Ron & Regina Nicholls
DOCKET NO.: 16-06020.001-R-1
PARCEL NO.: 09-35-451-012

The parties of record before the Property Tax Appeal Board are Ron & Regina Nicholls, the appellants, by attorney Alexander Echevarria of the Law Offices of Alexander A. Echevarria in Oak Park; 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: \$12,316
IMPR.: \$44,717
TOTAL: \$57,033

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 split-level dwelling of vinyl siding exterior construction with 1,504 square feet of above-grade living area.¹ The dwelling was constructed in 1987. Features of the home include a 335 square foot finished lower level, a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has an 11,950 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellants contend assessment inequity of the land and the improvements as the basis of the appeal. In support of this argument, the appellants submitted information on three assessment

¹ The appellants reported the subject's size as 1,526 square feet of living area, while the board of review reported the subject's size of 1,504 square feet of living area. The Board finds the small discrepancy will not affect the Board's decision. The Board also finds the property record card evidence submitted by the board of review depicts the subject dwelling as being a split-level design.

comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables have sites ranging in size from 10,803 to 12,000 square feet of land area. The comparables consist of split-level dwellings ranging in size from 1,596 to 1,920 square feet of above-grade living area that were built from 1968 to 1987. Each comparable features an unfinished basement; one comparable has a 720 square foot finished lower level; each comparable has central air conditioning; two comparable each have one fireplace; and each comparable has a garage with one containing 525 square feet of building area. The comparables have land assessments ranging from \$8,314 to \$12,316 or from \$0.69 to \$1.03 per square foot of land area and improvement assessments ranging from \$39,149 to \$45,116 or from \$20.39 to \$27.69 per square foot of above-grade living area. The appellants requested the subject's land assessment be reduced to \$8,279 or \$0.69 per square foot of land area and the improvement assessment be reduced to \$42,261 or \$28.10 per square foot of above-grade living area when using 1,504 square feet of above-grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,033. The subject property has a land assessment of \$12,316 or \$1.03 per square foot of land area and an improvement assessment of \$44,717 or \$29.73 per square foot of above-grade living area when using 1,504 square feet of above-grade living area.

The board of review submitted an "Assessors Opinion" prepared by Mary Mahady, McHenry Township Assessor. In the "opinion," the assessor primarily addressed issues related to a 2017 revaluation which is not relevant to this 2016 appeal and has not been considered in the Board's analysis. To the extent that the "opinion," addressed the relevant tax year of 2016, the assessor recognized that "the subject is one of the larger tri-levels and should be at a lower price per square foot, but would be under the median for the area if reduced any further."

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor. Board of review comparable #1 and the appellants' comparable #1 are the same property. The comparables have sites ranging in size from 10,375 to 12,016 square feet of land area. The comparables were improved with split-level dwellings of frame or vinyl siding exterior construction containing 1,504 or 1,670 square feet of above-grade living area. The dwellings were built in either 1987 or 1989. The comparables each have 300 to 419 square feet of finished lower level; one comparable has a partial unfinished basement; and each comparable has central air conditioning, one fireplace and a two-car garage. The comparables have land assessments of \$12,316 or from \$1.02 to \$1.19 per square foot of land area and improvement assessments ranging from \$38,971 to \$52,415 or from \$25.91 to \$34.85 square foot of above-grade living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants 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 five suggested equity comparables for the Board's consideration, which includes the one common comparable utilized by both parties. The Board gives less weight to the appellants' comparables #2 and #3 due to their older ages when compared to the subject.

The Board finds the best evidence of assessment equity to be the three comparables submitted by the board of review, which includes the parties' common comparable. These comparables are similar to the subject in location, site size, dwelling size, design, age and features. The comparables have land assessments of \$12,316 or from \$1.02 to \$1.19 per square foot of land area and improvement assessments ranging from \$38,971 to \$52,415 or from \$25.91 to \$34.85 square foot of above-grade living area. The subject property has a land assessment of \$12,316 or \$1.03 per square foot of land area and an improvement assessment of \$44,717 or \$29.73 per square foot of above-grade living area when using 1,504 square feet of above-grade living area, which falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 exists on the basis of the evidence.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject 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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