



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

APPELLANT: Richard Zaccagni
DOCKET NO.: 16-06284.001-R-1
PARCEL NO.: 19-31-127-011

The parties of record before the Property Tax Appeal Board are Richard Zaccagni, the appellant, by attorney Marilyn Rowley of Rowley Law in Hoffman Estates; 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: \$20,659
IMPR.: \$106,012
TOTAL: \$126,671

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 3,449 square feet of living area. The dwelling was built in 2002. Features of the home include a full walkout basement, central air conditioning, one fireplace and an attached garage with 941 square feet of building area. The property has an 18,000 square foot site and is located in Algonquin, Algonquin 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 improved with two-story dwellings that range in size from 3,499 to 3,605 square feet of living area. The dwellings were built in 2000 and 2001. Each comparable has a basement, central air conditioning, one fireplace and an attached garage with either 741 or 742 square feet of building area. These properties have improvement assessments that range from \$98,517 to \$101,320 or from \$26.94

to \$28.89 per square foot of living area. The comparables have sites ranging in size from 18,233 to 19,714 square feet of land area with land assessments ranging from \$18,447 to \$18,809 or from \$.95 to \$1.01 per square foot of land area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$17,520 and the improvement assessment be reduced to \$97,705.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,671. The subject property has a land assessment of \$20,659 or \$1.15 per square foot of land area and an improvement assessment of \$106,012 or \$30.74 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 improved with two story dwellings of brick and frame construction that range in size from 3,179 to 3,325 square feet of living area. The homes were built from 2001 to 2003. Each comparable has a walkout basement with finished area ranging in size from 859 to 1,816 square feet, central air conditioning, one fireplace and a garage ranging in size from 807 to 999 square feet of building area. These properties have improvement assessments ranging from \$110,732 to \$120,966 or from \$34.24 to \$36.38 per square foot of living area. The comparables have sites ranging in size from .413 to .423 acres or from approximately 18,000 to 18,425 square feet of land area with land assessments ranging from \$20,659 to \$20,908 or approximately \$1.13 and \$1.15 per square foot of land area. The board of review submission indicated that the assessed value of the subject property based on uniformity comparison should be \$128,790.

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 information on seven comparables that have varying degrees of similarity to the subject property. The comparables have improvement assessments that range from \$27.33 to \$36.38 per square foot of living area. The subject's improvement assessment of \$30.74 per square foot of living area falls within the range established by the comparables in this record. The comparables have land assessments that range from \$.95 to \$1.15 per square foot of land area. The subject has a land assessment of \$1.15 per square foot of land area, which is within the range established by the comparables and is equivalent to three comparables provided by the board of review.

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 appellant did not demonstrate with clear and convincing evidence that the subject property 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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