



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

APPELLANT: Brent & Crystal Aversano
DOCKET NO.: 17-04413.001-R-1
PARCEL NO.: 18-14-430-011

The parties of record before the Property Tax Appeal Board are Brent & Crystal Aversano, the appellants; 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: \$15,883
IMPR.: \$84,452
TOTAL: \$100,335

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 2017 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 exterior construction with 2,689 square feet of living area. The dwelling was constructed in 2008. Features of the home include a partial unfinished English-style basement, central air conditioning and a 430 square foot garage. The property has a 10,346 square foot site and is located in Lake in the Hills, Grafton Township, McHenry County.

The appellants contend assessment inequity of both the land and the improvements as the basis of the appeal. In support of the inequity argument, the appellants submitted information on three equity comparables located within .2 of a mile of the subject property. The comparables were improved with one-story dwellings each having frame, vinyl and brick exterior construction with either 2,352 or 2,353 square feet of living area. The dwellings were each 8 years old. Each comparable has a basement, central air conditioning, and a garage containing 420 square feet of building area. The comparables have improvement assessments ranging from \$80,324 to

\$81,681 or from \$34.15 to \$34.73 per square foot of living area. The comparables have sites ranging from 10,383 to 10,762 square feet of land area and each has a land assessment of \$15,883. The appellants submitted copies of the property information sheets extracted from the Grafton Township website for the subject and the comparables. The appellants' evidence also includes a copy of the Notice of Final Decision on assessed value by the McHenry County Board of Review disclosing the subject's land assessment of \$15,883 and improvement assessment of \$84,452. Based on this evidence, the appellants requested that the subject's land assessment be reduced to \$15,000 and improvement assessment reduces to \$75,000.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. As a result, the Property Tax Appeal Board notified the board of review by a letter dated April 11, 2019 that the Board finds the McHenry County Board of Review in default and will proceed with the appeal based on the evidence submitted.

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 no reduction in the subject's assessment is warranted.

The appellants submitted three assessment equity comparables for the Board's consideration. The Board finds that these comparables are similar to the subject in terms of location, construction, age, and some features. However, they differ from the subject property in terms of their one-story designs, unlike the subject's two-story dwelling. These comparables have improvement assessments ranging from \$34.15 to \$34.73 per square foot of living area. The subject's improvement assessment of \$31.41 per square foot of living area falls below the range established by the only assessment comparables in this record which is justified given the subject's larger two-story design.

As for the subject's land assessment, each comparable property has land assessment that is identical to the subject's and each are roughly the same size as the subject's site. Based on the evidence in this record, the Board finds that the appellants did not demonstrate with clear and convincing evidence that the subject property is inequitably assessed and, therefore, no reduction in the subject's assessment is warranted.

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: July 21, 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

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

APPELLANT

Brent & Crystal Aversano
3103 Fairhaven Lane
Lake In the Hills, IL 60156

COUNTY

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