



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

APPELLANT: Tricia Rachford
DOCKET NO.: 17-04661.001-R-1
PARCEL NO.: 13-07-152-008

The parties of record before the Property Tax Appeal Board are Tricia Rachford, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; 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: \$4,456
IMPR.: \$37,945
TOTAL: \$42,401

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 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 townhome of frame exterior construction with 1,236 square feet of living area. The dwelling was constructed in 1998. Features of the home include a full unfinished walkout basement, central air conditioning, a fireplace and a two-car garage containing 446 square feet of building area. The property is located in Woodstock, Dorr Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis and property record cards of four equity comparables located in the same subdivision as the subject property. The comparables consist of two-story townhomes of frame exterior construction containing either 1,235 or 1,236 square feet of living area which were built in 1998. The comparables each feature a basement with one having a walkout design and three having finished

area. Each comparable has central air conditioning and a two-car garage containing 407 or 446 square feet of building area. In addition, three comparables each have one fireplace. The comparables have improvement assessments ranging from \$36,665 to \$37,444 or from \$29.66 to \$30.32 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$36,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,041. The subject property has an improvement assessment of \$37,945 or \$30.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a letter from the Dorr Township Assessor asserting the subject was given a slight reduction in 2017 by the board of review based on equity comparables of the same model. The township assessor provided information on seven equity comparables located in the same subdivision as the subject property that were used for the 2017 board of review hearing, three of which were also used by the appellant. Board of review comparables #2, #3 and #4 are the same properties as the appellant's comparables #1, #2 and #3. The comparables consist of two-story townhomes of frame exterior construction containing either 1,235 or 1,236 square feet of living area which were built in 1998.¹ The comparables each feature a basement with two having a walkout design and four having finished area. Each comparable has central air conditioning and garage containing 407 or 446 square feet of building area. The comparables have improvement assessments ranging from \$35,770 to \$41,650 or from \$28.94 to \$33.70 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 eight suggested equity comparables for the Board's consideration with three comparables common to both parties. The board gave less weight to the appellant's comparable #1/board of review comparable #2, appellant's comparable #2/board of review comparable #3 and appellant's comparable #4, along with board of review comparables #1 and #5 as each have a finished basement unlike the subject's unfinished basement.

The Board finds the remaining three comparables are located in the subject's subdivision and are similar if not identical to the subject in dwelling size, design and age, though none have a

¹ The photographic evidence provided by the board of review depicts the comparables as two-story townhomes with frame exterior construction.

walkout basement like the subject. These comparables have improvement assessments ranging from \$28.94 to \$30.25 per square foot of living area. The subject property has an improvement assessment of \$30.70 per square foot of living area, which falls slightly above the range established by the best comparables in the record but appears to be justified considering its superior walkout basement. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified.

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's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity is not 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

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