



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

APPELLANT: Raymond and Kathryn Perkins  
DOCKET NO.: 17-04786.001-R-1  
PARCEL NO.: 04-24-376-002

The parties of record before the Property Tax Appeal Board are Raymond and Kathryn Perkins, 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:** \$20,525  
**IMPR.:** \$69,879  
**TOTAL:** \$90,404

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 one-story dwelling of brick exterior construction with 2,056 square feet of living area. The dwelling was constructed in 2002 and is approximately 15 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a garage containing 1,200 square feet of building area. The property has a 151,589-square foot site, of which 100,000 square feet are described as "restricted". The property is located in Spring Grove, Richmond Township, McHenry County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within one mile of the subject property with one being in the same subdivision as the subject. The comparable properties are improved with one-story dwellings of brick exterior construction ranging in size from 1,922 to 2,247 square feet of living area. The dwellings range in age from 15 to 21 years old. Two homes each feature an English-style

basement and two have unfinished basements. Other features of each dwelling include central air-conditioning, a fireplace, and a garage ranging in size from 568 to 785 square feet of building area. The comparables have improvement assessments ranging from \$49,040 to \$60,905 or from \$25.51 to \$31.59 per square foot of living area. The appellants' submission also includes property information sheets for the subject and the comparables extracted from the Richmond Township Assessor's website. Based on this evidence, the appellants 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 \$90,404. The subject property has an improvement assessment of \$69,879 or \$32.07 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 located within the same subdivision as the subject property. The comparables are improved with one-story dwellings of brick or brick and vinyl exterior construction ranging in size from 2,124 to 2,194 square feet of living area. The dwellings were either 15 or 16 years old. Each home has a basement with one having a walkout and two having finished areas. Each dwelling also features central air-conditioning, a fireplace, and a 3-car garage. The properties have improvement assessments ranging from \$70,392 to \$74,754 or from \$32.16 to \$35.19 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 taxpayers contend assessment inequity regarding the improvement 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 parties submitted a total of eight assessment comparables in support of their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject in terms of location, design, age, construction, dwelling sizes, and most features. The Board gave less weight to appellants' comparables #2 and #4, along with board of review comparable #1 based on their English-style or walkout basements, unlike the subject which lacks a walkout feature. The remaining five comparables have improvement assessments ranging from \$59,818 to \$74,754 or from \$26.62 to \$35.19 per square foot of living area. The subject's improvement assessment of \$69,879 or \$32.07 per square foot of living area falls within the range established by the best comparables in this record.

After considering necessary adjustments to the comparables for some differences from the subject, the Board finds that the appellants did not demonstrate by clear and convincing evidence

that the subject is inequitably assessed and, therefore, no reduction in the subject's assessment is warranted.

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 appears to exist on the basis of the evidence.

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

Raymond Perkins and Kathryn Perkins  
8301 Squirrel Drive  
Spring Grove , IL 60081

COUNTY

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