



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

APPELLANT: Donald & Donna Gragnani
DOCKET NO.: 17-04848.001-R-1
PARCEL NO.: 20-19-377-010

The parties of record before the Property Tax Appeal Board are Donald & Donna Gragnani, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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: \$45,917
IMPR.: \$62,004
TOTAL: \$107,921

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 2-story dwelling of brick exterior construction with 2,336 square feet of living area.¹ The dwelling was constructed in 1977. Features of the home include a partial walk-out basement with finished area, central air conditioning, two fireplaces and a 621 square foot garage. The property has a 1.078-acre site located in Barrington Hills, Algonquin Township, McHenry County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on three assessment comparables located in the Barrington Hills. The comparables consist of one, 1.5-story dwelling and two, 2-story dwellings of frame exterior construction ranging in size from

¹ Appellants' attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review and are reflected in this decision.

2,394 to 2,675 square feet of living area that were constructed from 1973 to 1978. Each home has a basement. The comparables have improvement assessments ranging from \$47,875 to \$57,314 or from \$19.08 to \$23.94 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$48,588 or \$20.80 per square foot of living area based on assessment equity.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,921. The subject property has an improvement assessment of \$62,004 or \$26.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables, five of which are located on the same street as the subject property.² The comparables were improved with one, 1.5-story dwelling and five, 2-story dwellings of brick exterior construction ranging in size from 2,316 to 3,153 square feet of living area. The dwellings were constructed from 1971 to 1980. The comparables each have a basement with two having finished area and one having a walk-out design. The comparables each feature central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 667 square feet of building area. The comparables have improvement assessments ranging from \$84,075 to \$105,528 or from \$29.24 to \$45.56 per square feet of 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 Board gives less weight to the appellants' evidence as they did not provide adequate information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful comparative analysis of the comparables to the subject property.

The Board finds the board of review analysis included salient facts about its six comparables. However, the Board gave less weight to board of review comparable #6 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the five remaining comparables submitted by the board of review. These comparables are most similar to the subject in location, dwelling size, design, age and features. These comparables have improvement assessments that

² The Board finds the property index number assigned to board of review comparable #5 indicates it is located in close proximity to the subject.

ranged from \$34.02 to \$45.56 per square foot of living area. The subject's improvement assessment of \$26.54 per square foot of living area falls well below the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement 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: 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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