



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

APPELLANT: IBG DEVCO LLC
DOCKET NO.: 17-04866.001-R-1
PARCEL NO.: 18-14-201-022

The parties of record before the Property Tax Appeal Board are IBG DEVCO LLC, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$23,465
IMPR.: \$157,005
TOTAL: \$180,470

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 dwelling of frame exterior construction with 3,621 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial walk-out basement,¹ central air conditioning, two fireplaces and a 675 square foot garage. The property has a 25,419 square foot site and is located in Lakewood, Grafton 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 information on four equity comparables located in the same neighborhood code as the subject as assigned by the township assessor. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 3,150 to 3,633 square feet of living area that were constructed

¹ The subject's basement style was provided by the board of review in the property record card.

from 1999 to 2005. The comparables each feature a basement, central air conditioning, one or three fireplaces and a garage ranging in size from 685 to 844 square feet of building area. The comparables have improvement assessments ranging from \$113,646 to \$123,773 or from \$33.30 to \$36.08 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$127,305 or \$35.16 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 \$180,470. The subject property has an improvement assessment of \$157,005 or \$43.36 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables were improved with two-story dwellings of frame exterior construction ranging in size from 3,418 to 3,837 square feet of living area. The dwellings were constructed from 1998 to 2001. The comparables each have a basement with one being an English basement and one having a walk-out design. The comparables each feature one or two fireplaces and a garage ranging in size from 655 to 978 square feet of building area. In addition, one comparable has a 666 square foot inground swimming pool. The comparables have improvement assessments ranging from \$149,183 to \$197,462 or from \$38.88 to \$54.37 per square feet of living area.

The board of review asserted that the style of basement is not addressed in the appellant's comparables.

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 seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #4 due to their smaller dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparable #3 as it has an inground swimming pool which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2, along with board of review comparables #1 and #2. These four comparables are similar to the subject in location, dwelling size, design and age, though board of review comparable #2 is the only comparable with a walk-out basement like the subject. These comparables have

improvement assessments that ranged from \$120,969 to \$160,919 or from \$33.30 to \$47.08 per square foot of living area. The subject's improvement assessment of \$157,005 or \$43.36 per square foot of living area is within the range established by the best comparables in this record. 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 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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