



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

APPELLANT: Scott Hagen
DOCKET NO.: 17-04975.001-R-1
PARCEL NO.: 05-06-327-003

The parties of record before the Property Tax Appeal Board are Scott Hagen, the appellant; 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: \$12,458
IMPR.: \$87,491
TOTAL: \$99,949

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 is improved with a one-story dwelling of frame construction with 2,580 square feet of living area. The dwelling was constructed in 2016. Features of the home include a full basement, central air conditioning, one fireplace and a three-car attached garage with 962 square feet of building area.¹ The property has a 46,821 square foot site and is located in Spring Grove, Burton Township, McHenry County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal, the land assessment was not contested. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings of brick, frame or frame and brick exterior construction that range in size from 1,944 to 2,696 square feet

¹ The dwelling size and garage size were taken from the evidence provided by the board of review which included a copy of the subject's property record with a schematic diagram of the dwelling and attached garage with dimensions. The appellant provided no evidence to support his calculations of the subject dwelling's size.

of living area. The dwellings range in age from 8 to 18 years old. Each comparable has a full basement, central air conditioning, and a three-car or a four-car garage. One comparable is reported to have one fireplace, comparable #2 has an in-ground swimming pool, and comparable #4 has an additional detached garage. These properties have improvement assessments ranging from \$69,726 to \$76,738 or from \$28.46 to \$35.86 per square foot of living area. The appellant explained comparable #1 is in the same subdivision and across the street from the subject property. Comparable #2 is in the same subdivision and down the street from the subject property with features that include a complete brick front, an in-ground pool with a patio surround, and professionally landscaping. Comparable #3 is located in an adjacent subdivision with an attached four-car garage. Comparable #4 has a larger site with approximately two acres and has an attached three-car garage and a detached three-car garage. Applying the average improvement assessment per square foot of living area resulted in the appellant's requested revised improvement assessment of \$91,039.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,949. The subject property has an improvement assessment of \$87,491 or \$33.91 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a statement from the township assessor asserting the subject dwelling is new construction and she personally measured the home to arrive at the dwelling size of 2,580 square feet. She also stated that appellant's comparables #3 and #4 are located outside the subject's immediate neighborhood.

The assessor stated she generated an excel spread sheet with ranch style homes ranging in size from approximately 2,200 to 2,700 square feet of living area with the first two being new construction. The spreadsheet contained nine comparables that were built from 2005 to 2017 and range in size from 2,254 to 2,696 square feet of living area. The spreadsheet contained appellant's comparables #1 and #2. The comparables have improvement assessments ranging from \$70,341 to \$90,398 or from \$28.46 to \$35.89 per square foot of living area. These comparables have a median improvement assessment of \$33.74 per square foot of living area. The board of review contends this evidence supports 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 appellant provided four comparables to demonstrate the subject's improvement was being inequitably assessed. These properties have improvement assessments ranging from \$28.46 to \$35.86 per square foot of living area. The subject property has an improvement assessment of \$33.91 per square foot of living area, which is within the range established by the comparables

even though the subject dwelling is from seven to 11 years newer than these homes. Additionally, the board of review provided evidence prepared by the township assessor disclosing nine properties improved with one-story dwellings built from 2005 to 2017 and containing from 2,254 to 2,696 square feet of living area with improvement assessments ranging from \$28.46 to \$35.89 per square foot of living area. The subject's improvement assessment of \$33.91 per square foot of living area is within the range on a square foot basis and well supported considering the subject dwelling is newer than seven of the comparables in the analysis.

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.

In conclusion, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is 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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COUNTY

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