



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

APPELLANT: Robert Mitchard
DOCKET NO.: 17-04977.001-R-1
PARCEL NO.: 19-31-177-003

The parties of record before the Property Tax Appeal Board are Robert Mitchard, 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: \$20,717
IMPR.: \$90,743
TOTAL: \$111,460

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 brick and frame exterior construction with 2,684 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement with finished area, central air conditioning, a fireplace and an 859 square foot garage. The property has a 21,568 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellant contends assessment inequity with respect to both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located from 1/8 to 1/10 of a mile from the subject. The comparable parcels range in size from 23,766 to 28,530 square feet of land area and have land assessments ranging from \$22,129 to \$24,701 or from \$0.87 to \$0.93 per square foot of land area.

The comparables are also improved with two-story dwellings of brick and frame exterior construction. The homes were similar in age to the subject and range in size from 2,934 to 3,222 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 675 to 990 square feet of building area. The comparables have improvement assessments ranging from \$70,101 to \$89,898 or from \$22.88 to \$27.90 per square foot of living area.

Based on this evidence, the appellant requested a reduced land assessment of \$16,034 or \$0.74 per square foot of land area and a reduced improvement assessment of \$73,810 or \$27.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,460. The subject property has a land assessment of \$20,717 or \$0.96 per square foot of land area and an improvement assessment of \$91,593 or \$34.13 per square foot of living area.

In response to the appeal, the board of review contended that its comparable #2 is most similar to the subject. In support of its contention of the correct assessment, the board of review submitted a spreadsheet reiterating the appellant's comparables and providing information on five equity comparables. The comparable parcels range in size from 18,426 to 27,573 square feet of land area and have land assessments ranging from \$20,110 to \$23,641 or from \$0.86 to \$1.09 per square foot of land area.

The comparables are improved with two-story dwellings of frame and brick exterior construction. The dwellings are similar in age to the subject and range in size from 2,630 to 2,711 square feet of living area. Each dwelling has a basement, four of which have finished areas, central air conditioning, one or two fireplaces and a garage ranging in size from 622 to 859 square feet of building area. The comparables have improvement assessments ranging from \$79,503 to \$91,630 or from \$29.62 to \$34.72 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

Conclusion of Law

The taxpayer 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 a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject property in age, size, foundation and/or features. The comparable parcels had land

assessments ranging from \$20,110 to \$24,701 or from \$0.86 to \$1.09 per square foot of land area. The subject has a land assessment of \$20,717 or \$0.96 per square foot of land area which falls within the range established by the land comparables in this record. The comparables had improvement assessments that ranged from \$70,101 to \$91,630 or from \$22.88 to \$34.72 per square foot of living area. The subject's improvement assessment of \$91,593 or \$34.13 per square foot of living area falls within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted with respect to either the land assessment or the improvement assessment.

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: August 18, 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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