



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

APPELLANT: Charles Redmond
DOCKET NO.: 17-04981.001-R-1
PARCEL NO.: 19-23-103-016

The parties of record before the Property Tax Appeal Board are Charles Redmond, 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: \$6,974
IMPR.: \$77,898
TOTAL: \$84,872

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 construction with 2,910 square feet of living area. The dwelling was constructed in approximately 2013. Features of the home include a partial basement, central air conditioning, a fireplace and a 480 square foot garage. The property is identified as an interior lot containing 9,560 square feet of land area and is located in Cary, Algonquin Township, McHenry County.

Charles Redmond appeared before the Property Tax Appeal Board contending assessment inequity regarding the subject's land assessment as the basis of the appeal. The subject's improvement assessment was not contested. In support of this argument the appellant submitted information on 69 land comparables located with the Fox Croft Subdivision with the lowest assessment of \$4,652 and the highest assessment at \$9,303. The appellant submitted was a letter from Robert Ross, Chief County Assessment Officer addressing the site method used by the prior assessor to value land in Fox Croft Subdivision. The appellant argued the lots within Fox Croft Subdivision should be

assessed based on their size using the per-square-foot unit of measurement. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,872, which includes a land assessment of \$6,974 or \$0.73 per square foot of land area. Appearing on behalf of the board of review were members Sharon Bagby and Michael Grebenick. Also present were Rich Alexander, Algonquin Township Assessor, Rosa Salundo, Deputy, and Alex Benitez, Valuation Director.

In support of its contention of the correct assessment the board of review submitted information on five land equity comparables. The comparables range in size from 9,129 to 13,999 square feet and have a land assessment of \$6,974 or from \$0.50 to \$0.76 per square foot of land area. Salundo from the Township Assessor's Office was called as a witness. Salundo testified that the lots within the subject's subdivision were assessed based on a site value basis and the prior assessor was responsible for the assessments. She testified that for the assessment year 2019 the assessments are now being based on per square foot value and not a site value basis. The board of review requested that the assessment be confirmed.

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 Board finds the best evidence of assessment equity to be board of review comparables. These comparables had identical land assessments of \$6,974. The subject's land assessment of \$6,974 is supported. With respect to the subject's land assessment, the Board finds all the comparables located on the subject's street have identical land assessments as the subject at \$6,974. The Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. After reviewing the evidence, the Board finds land from the subject's neighborhood was uniformly assessed on a site basis. The Board finds the appellant offered no market evidence to suggest the site method of valuation was not reasonable or appropriate. Based on this analysis, the Board finds the appellant has not demonstrated that the subject property was inequitably assessed by clear and convincing 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: June 27, 2023



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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APPELLANT

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COUNTY

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