



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

APPELLANT: Jason Brooks
DOCKET NO.: 17-05004.001-R-1
PARCEL NO.: 18-27-152-008

The parties of record before the Property Tax Appeal Board are Jason Brooks, the appellant, by attorney James G. Militello III, of Prime Law Group, LLC in Woodstock; 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: \$9,024
IMPR.: \$105,042
TOTAL: \$114,066

Subject only to the State multiplier as applicable.

ANALYSIS

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 2016 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 3,378 square feet of living area. The dwelling was constructed in 2004. Features of the home include a partial basement with a partial crawl space foundation, central air conditioning, a fireplace, an in-ground pool and a 650 square foot garage. The property has a 10,296 square foot site and is located in Huntley, Grafton Township, McHenry County.

Appellant's counsel appeared at hearing before the Property Tax Appeal Board contending assessment inequity regarding the subject's improvement as the basis of the appeal.¹ The subject's land assessment is not contested. In support of this argument the appellant submitted information on seven equity comparables that were the same model as the subject – "Radcliffe."

¹ At hearing, counsel for the appellant requested a decision be written based on the evidence in the record. This motion was granted without objection.

The comparables are located in the same subdivision as the subject. The comparables are two-story dwellings built from 2004 to 2006 containing either 3,373 or 3,391 square feet of living area. Each comparable has a full or partial basement, central air conditioning and a garage of either 650 or 660 square feet of building area. Two comparables have a fireplace. The comparables have improvement assessments ranging from \$76,882 to \$94,815 or from \$22.79 to \$28.11 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 \$114,066. The subject property has an improvement assessment of \$105,042 or \$31.10 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in the same subdivision as the subject with two being the same model as the subject. The comparables are two-story dwellings built from 2003 to 2006 containing from 3,056 to 3,673 square feet of living area. Each comparable has a full or partial basement, a fireplace, an in-ground pool and all have a garage ranging from 638 to 657 square feet of building area. The comparables have improvement assessments ranging from \$114,339 to \$121,030 or from \$32.56 to \$37.41 per square foot of living area. The board of review also submitted a paired sales analysis of properties with and without an inground pool. The median for sales without a pool sold for \$309,900 and those properties with a pool sold for \$362,000.

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 appellant's comparable #2 and #7 and board of review comparable #1. The remaining comparables were given less weight in the Board's analysis based on their dissimilar full basement along with the lack of an in-ground pool when compared to the subject. The three most similar comparables had improvement assessments ranging from of \$94,093 to \$121,030 or from \$27.90 to \$35.69 per square foot of living area. The subject's improvement assessment of \$105,042 or \$31.10 per square foot of living area falls within the range established by the best comparables in this record. The board of review presented a paired sales analysis of properties with a pool and those properties without a pool which indicated an inground pool added approximately \$52,000 in market value with all other features being equal. This argument was unrefuted by the appellant. The Board gave most weight in its analysis to board of review comparable #1, which contains a partial basement and an in-ground pool similar to the subject and has a higher improvement assessment than the subject.

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: December 15, 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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