



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

APPELLANT: Charles R. Redmond
DOCKET NO.: 17-06628.001-R-1
PARCEL NO.: 19-14-276-026

The parties of record before the Property Tax Appeal Board are Charles R. 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: \$15,531
IMPR.: \$52,377
TOTAL: \$67,908

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the 2016 Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 split-level¹ dwelling of frame exterior construction with 1,420 square feet of living area. The dwelling was constructed in 1978. Features of the home include a 1,288 square foot basement with 1,030 square foot finished area, central air conditioning, a fireplace and a 400 square foot garage. The property has a 9,644 square foot site and is located in Cary, Algonquin Township, McHenry County.

Charles Redmond appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal.² In support of this argument the appellant submitted information on four equity comparables located within 1 mile from the subject property.

¹ Per testimony, prior to 2019 the properties were classified as split-levels and for 2019 they were renamed as raised ranches.

² A consolidated hearing was held under Docket Nos. 17-06628.001-R-1 and 18-05595.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

Redmond testified that the comparables are a split-level design of frame exterior construction containing 1,496 square feet of living area. Each property has a 576 square foot basement area, central air conditioning, and a 400 square foot garage. The comparables have assessments ranging from \$34,528 to \$40,641 or from \$23.08 to \$27.17 per square foot of living area. The appellant requested a reduction in his assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,908. The subject property has an improvement assessment of \$52,377 or \$36.89 per square foot of living area. Appearing on behalf of the board of review were board members Sharon Bagby and Michael Grebenick. Also present was Algonquin Township Assessor, Rich Alexander, Deputy Rosa Saludo and from the Chief County Assessment Office was Valuation Director, Alex Benitez.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within .51 miles from the subject property. The comparables are improved with raised ranch style dwelling that contain 1,420 square feet of living area. The comparables were built in 1978 or 1979. Each comparable has a 1,288 square foot basement with 1,030 square foot finished area, central air conditioning, one fireplace and a 400 square foot garage. The comparables have assessments ranging from \$57,259 to \$58,121 or from \$40.32 or \$40.93 per square foot of living area. The board of review requested that the assessment be confirmed.

The appellant argued that the properties were considered split-levels and not raised ranches and asked when did the classification change. Saludo responded that the change was made for 2019.

The Administrative Law Judge requested the property record cards for 2017 and 2018 for all the comparables. The Administrative Law Judge was notified that those property record cards do not exist. They were from a system that is no longer used.

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 seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables as these comparables did not have a finished basement or a fireplace when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables. These comparables are similar in location and age along with being identical in dwelling size and some features. These comparables had improvement assessments that ranged from \$57,259 to

\$58,121 or from \$40.32 or \$40.93 per square foot of living area. The subject's improvement assessment of \$52,377 or \$36.89 per square foot of living area falls below the range established by the best 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 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, no reduction in the subject's assessment is warranted.

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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