



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

APPELLANT: Arthur Harmel
DOCKET NO.: 18-04166.001-R-1
PARCEL NO.: 09-01-277-019

The parties of record before the Property Tax Appeal Board are Arthur Harmel, 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: \$16,193
IMPR.: \$69,250
TOTAL: \$85,443

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 2018 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 one-story dwelling with brick and vinyl exterior construction containing 1,884 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 240 square foot screened frame porch, a 3-car garage and a 216 square foot patio. The property has a 33,129 square foot site and is located in Johnsburg, McHenry Township, McHenry County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables that were located in close proximity to the subject property. The comparables were one-story dwellings with masonry and vinyl exterior construction that ranged in size from 1,839 to 2,007 square feet of living area. The homes were built between 1998 and 2004. The comparables featured unfinished basements, central air conditioning, a 2-car garage and a patio. Two comparables each had one fireplace. The comparables had improvement

assessments ranging from \$64,775 to \$66,121 or from \$32.27 to \$35.72 per square foot of living area.

The appellant's evidence included a letter revealing that the subject was constructed as a three-bedroom home but one of the bedrooms has since been converted to a den. The appellant also opined that the number of bedrooms is a critical feature in descriptions of real estate and their number has an influence on a house's value. Other parts of the letter, along with additional information, was regarding the appellant's previous complaint with the board of review.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$81,021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,443. The subject property has an improvement assessment of \$69,250 or \$36.76 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a grid analysis containing three equity comparables that were located in close proximity to the subject property. The comparables were one-story dwellings with brick and vinyl or frame and brick exterior construction that contained 1,871 or 1,884 square feet of living area. The homes were built between 1999 and 2004. The comparables featured unfinished basements, central air conditioning, a fireplace, a 3-car garage and a patio. The comparables had improvement assessments ranging from \$68,296 to \$68,986 or from \$36.25 to \$36.87 per square foot of living area.

The board of review's evidence included a letter critiquing the appellant's comparables.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission and addressing issues regarding the appellant's previous complaint with the board of review.

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.

As an initial matter regarding the information and the issues raised by the appellant, about the appellant's previous complaint with the board of review, the Board finds it will review the evidence as submitted by the parties by following Section 1910.63 of the rules of the Property Tax Appeal Board.

Section 1910.63 Burdens of Proof

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.

The parties submitted a total of six comparable properties for the Board's consideration. The Board finds all of the parties' comparables were similar to the subject in location, style, size, age and features. However, the appellant's comparables lacked a 3-car garage, unlike the subject, and all lacked an additional 240 square foot screened frame porch. Nevertheless, the parties' comparables had improvement assessments ranging from \$64,775 to \$68,986 or from \$32.27 to \$36.87 per square foot of living area. The subject's improvement assessment of \$69,250 or \$36.76 per square foot of living area falls slightly above the range established by the comparables on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as their smaller garage and/or their lack of an additional 240 square foot screened frame porch, the Board finds the subject's slightly higher total improvement assessment is justified. 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 warranted.

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 the 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.

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: April 20, 2021



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

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