



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

APPELLANT: Thomas J. & Gayle W. Johnston
DOCKET NO.: 18-04244.001-R-1
PARCEL NO.: 18-12-330-011

The parties of record before the Property Tax Appeal Board are Thomas J. & Gayle W. Johnston, the appellants; 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: \$6,895
IMPR.: \$92,131
TOTAL: \$99,026

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling of frame construction with 2,804 square feet of living area. The dwelling was constructed in 1996. Features of the home include a partial basement, central air conditioning, one fireplace and a three-car attached garage with 603 square feet of building area. The property has a 12,759 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with two-story dwellings that have either 2,804 or 2,819 square feet of living area. The dwellings range are either 20 or 22 years old. Each home has a basement, central air conditioning, and an attached two-car or a three-car garage with either 416 or 603 square feet of building area. The comparables are located from .1 to .4 miles from the subject property. These properties have improvement assessments ranging from \$78,930 to \$82,729 or

from \$28.00 to \$29.50 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$78,938 or \$28.15 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 \$99,026. The subject property has an improvement assessment of \$92,131 or \$32.86 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of frame construction each with 2,804 square feet of living area. The homes were built in 1997 and 1998. Each comparable has partial or full basement, central air conditioning, one having finished area and an attached two-car or three-car garage with either 416 or 603 square feet of building area. The comparables have improvement assessments of \$93,616 and \$95,914 or \$33.39 and \$34.21 per square foot of living area.

The board of review requested the assessment be sustained.

The appellants submitted rebuttal comments regarding the comparables submitted by the parties.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on seven comparables submitted by the parties that are all similar to the subject property as location, age, style, size and features. These properties have improvement assessments ranging from \$78,930 to \$95,914 or from \$28.00 to \$34.21 per square foot of living area. The subject's improvement assessment of \$92,131 or \$32.86 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. 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 exists on the basis of the evidence.

Based on this record the Board finds the appellants 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:

January 19, 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

AGENCY

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COUNTY

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