



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

APPELLANT: Richard Meziere  
DOCKET NO.: 18-04255.001-R-1  
PARCEL NO.: 18-21-352-047

The parties of record before the Property Tax Appeal Board are Richard Meziere, 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:** \$4,596  
**IMPR.:** \$61,759  
**TOTAL:** \$66,355

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 is improved with a two-story townhome of frame construction containing 1,663 square feet of living area. The dwelling built constructed in 2014 and is approximately four years old. Features of the home include a concrete slab foundation, central air conditioning, and a two-car attached garage. The property has a 1,625 square foot site and is located in Huntley, Grafton Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story townhomes of frame construction with either 1,663 or 1,725 feet of living area. The dwellings range in age from 5 to 12 years old. Each home has central air conditioning and a two-car attached garage. Comparable #1 also has a fireplace. The appellant indicated the comparables are located with .25 of a mile from the subject property and have the same assessment neighborhood code as the subject property. The appellant further

indicated that comparables #1 through #3 are the same model as the subject dwelling. These properties have improvement assessments ranging from \$37,385 to \$58,803 or from \$22.48 to \$32.71 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$49,400 or \$29.71 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 \$66,355. The subject property has an improvement assessment of \$61,759 or \$37.14 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 townhomes that are the same model as the subject dwelling each with 1,663 square feet of living area. Each of the homes was built in 2014. The properties are located in the same subdivision as the subject and three comparables are located along the same street and within one block of the subject property. Each comparable has an attached two-car garage with either 355 or 360 square feet of building area. The comparables have improvement assessments ranging from \$61,759 to \$65,959 or from \$37.14 to \$39.66 per square foot of living area. The board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellant 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 #3 and the comparables submitted by the board of review. These comparables are most similar to the subject dwelling in location, age, size and features. These properties have improvement assessments ranging from \$54,398 to \$65,959 or from \$32.71 to \$39.66 per square foot of living area. The subject's improvement assessment of \$61,759 or \$37.14 per square foot of living area falls within the range established by the best comparables in this record and is below the four comparables provided by the board of review, which are identical to the subject in age and size. Less weight is given the remaining comparables provided by the appellant due to differences from the subject dwelling in location, age and/or size.

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 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:

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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