



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

APPELLANT: Michael & Jennifer Smolzer
DOCKET NO.: 19-02580.001-R-1
PARCEL NO.: 19-32-203-013

The parties of record before the Property Tax Appeal Board are Michael and Jennifer Smolzer, 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: \$18,100
IMPR.: \$88,476
TOTAL: \$106,576

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 2019 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 2,772 square feet of living area. The dwelling was built in 1997 and is approximately 22 years old. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace, and an attached two-car garage. The property has a 10,000 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables each improved with a two-story dwelling of frame construction with 2,772 square feet of living area. The homes were constructed in 1995 or 1997 and are 22 or 24 years old. Each home as a basement with two having finished area, central air conditioning and an attached two-car or three-car garage with either 576 or 864 square feet of building area. Two comparables each have one fireplace. Each property is located in the subject's subdivision and has either a 10,000 square foot or a 10,369

square foot site. The comparables have improvement assessments ranging from \$80,512 to \$86,207 or from \$29.04 to \$31.09 per square foot of living area. Each comparable has a land assessment of \$18,100. The appellants requested the subject's land assessment be reduced to \$16,721 and the improvement assessments be reduced to \$81,733.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,576. The subject property has an improvement assessment of \$88,476 or \$31.92 per square foot of living area and a land assessment of \$18,100.

In support of its contention of the correct assessment the board of review submitted a grid analysis of the appellants' comparables and a grid analysis of four additional comparables identified by the township assessor. The four comparables provided by the township assessor are improved with two-story dwellings of frame construction with 2,772 square feet of living area. The homes were constructed from 1993 to 1998 and range in age from 21 to 26 years old. Each home has a basement with three having finished area, central air conditioning and an attached two-car or three-car garage with either 441 or 660 square feet of building area. Three comparables have one or two fireplaces. Each property is located in the subject's subdivision and has a site that ranges in size from 10,000 to 14,115 square feet of land area. The comparables have improvement assessments ranging from \$92,735 to \$97,238 or from \$33.45 to \$35.08 per square foot of living area. Each comparable has a land assessment of \$18,100.

In rebuttal the appellants contend that board of review comparable #2 has a fully finished basement and a three-car garage while board of review comparable #3 has a three-car garage and a much larger lot.

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 this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight comparables that are similar to the subject property in location and improved with dwellings similar to the subject in style, size, age and most features. Less weight is given appellants' comparables #1 through #3 as well as board of review comparables #2 and #3 as each property has a three-car garage while the subject has a two-car garage. The Board gives most weight to appellants' comparable #4 and board of review comparables #1 and #4 as each has a two-car garage, like the subject property. Appellant's comparable #4 does not have a fireplace or finished basement area, which is inferior to the subject suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject property. Board of review comparable #1 has an additional fireplace and more finished basement area than the subject, suggesting a downward adjustment would be needed to make the home more equivalent to the subject property. These three comparables have

improvement assessments ranging from \$80,512 to \$92,977 or from \$29.04 to \$33.54 per square foot of living area. The subject's improvement assessment of \$88,476 or \$31.92 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering adjustments to the comparables for differences from the subject property.

With respect to the land assessment, the record disclosed each property has a land assessment of \$18,100, suggesting land in the subject's subdivision is assessed on a site basis. The subject property has a land assessment of \$18,100, equivalent to each comparable submitted by the parties.

The provision for uniformity of taxation and valuation found in the Illinois constitution 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 appears to exist on the basis of the evidence.

In conclusion, based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject property 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:

May 18, 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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