



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

APPELLANT: Duane Dudek & Jannet Ting
DOCKET NO.: 19-02581.001-R-1
PARCEL NO.: 20-07-430-008

The parties of record before the Property Tax Appeal Board are Duane Dudek and Jannet Ting, 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: \$28,163
IMPR.: \$81,303
TOTAL: \$109,466

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 and brick exterior construction with 2,899 square feet of living area. The dwelling was built in 1990. Features of the home include a basement that is partially finished, central air conditioning, one fireplace, and an attached three-car garage with 824 square feet of building area. The property has a 13,575 square foot site and is located in Cary, Algonquin 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 four equity comparables improved with two-story dwellings of brick or frame and brick construction that range in size from 2,955 to 4,112 square feet of living area. Each dwelling was built in 1989. Each comparable has a basement with one being partially finished, central air conditioning, one fireplace and an attached two-car or three-car garage. These properties have improvement

assessments ranging from \$80,639 to \$106,722 or from \$25.97 to \$27.28 per square foot of living area.

The appellants' submission included a comparison of the assessments for the subject property and the four comparables from 2017 through 2019. For 2017 the subject's assessment increased by 13.60% whereas each comparables' assessment increased 6.60%. For 2018, the subject's assessment decreased by 7.90% while the comparables' assessments increased by 6.10%. For 2019 the subject property and each comparable had an assessment increase of 8.20%.

Based on this evidence the appellants requested the subject's improvement assessment be reduced from \$81,303 to \$75,258.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,466. The subject property has an improvement assessment of \$81,303 or \$28.05 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis of appellants' comparable #2 through #4 as well as four additional comparables identified by the township assessor. The board of review excluded the appellants' comparable #1 due the size of the dwelling being in excess of 4,000 square feet of living area. The four additional comparables are improved with two-story dwellings that range in size from 2,652 to 2,738 square feet of living area and were built from 1989 to 1992. Each comparable has a basement with three being partially finished, central air conditioning, one or two fireplaces, and either a two-car or a three-car attached garage ranging in size from 400 to 805 square feet of building area. These properties have improvement assessments ranging from \$82,756 to \$89,377 or from \$30.74 to \$33.70 per square foot of living area. The board of review contends both the appellants' comparables and the additional comparables it provided support the subject's assessment.

In rebuttal the appellants questioned the board of review's exclusion of their comparable #1 due to size. The appellants contend that the lower level of their home is above ground which essentially brings the size of their home to within 1.5% of the size of their comparable #1.

In reply, the board of review submitted a statement from the assessor's office that it does not include basement areas, even walk-out basements, into the above-grade square footage.

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 to support their respective positions. The Board gives less weight to appellants' comparable #1 due to the larger dwelling size of this comparable in relation to the subject property. Appellants' comparable #1 has approximately 42% more above grade living area than the subject property, which detracts from the similarity of this home in relation to the subject dwelling. The seven remaining comparables are similar to the subject in location, age, size, and features. These comparables have improvement assessments that range from \$80,639 to \$89,377 or from \$27.14 to \$33.70 per square foot of living area. The subject's improvement assessment of \$81,303 or \$28.05 per square foot of living area falls within the range established by the best comparables in this record.

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'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: 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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