



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

APPELLANT: David Fewell
DOCKET NO.: 19-02715.001-R-1
PARCEL NO.: 18-28-459-012

The parties of record before the Property Tax Appeal Board are David Fewell, 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 **A Reduction** 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: \$4,425
IMPR.: \$61,205
TOTAL: \$65,630

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 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 consists of a one-story townhome/condominium of frame and brick exterior construction with 1,218 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full walk-out unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property 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 comparables located within the same neighborhood code and development as the subject. The comparables are described as one-story townhome/condominiums of frame and brick exterior construction that were built in 2002 and each have 1,218 square feet of living area. Each comparable has a basement with finished area that includes a bath, three of which are walk-out basements. Other features of each comparable includes central air conditioning, one fireplace, and a two-car

garage. The comparables have improvement assessments ranging from \$63,209 to \$65,225 or from \$51.90 to \$53.55 per square foot of living area. The appellant argued these comparables are superior to the subject as each have a finished basement with a bath unlike the subject. The appellant submitted Multiple Listing Service (MLS) sheets for comparables #1, #2 and #3. Per conversation with a local contractor, the appellant stated that the cost to finish a basement with a bath is approximately \$40 per square foot of finished area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,654. The subject has an improvement assessment of \$64,229 or \$52.73 per square foot of living area.

In support of its contention of the correct assessment, the board of review provided information on three comparables that were also submitted by the appellant. Board of review comparables #1, #2 and #3 are the same properties as appellant's comparables #3, #1 and #2, respectively. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of four equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #4 as it does not have a walk-out basement like the subject.

The Board finds the best evidence of assessment equity to be the parties' three common comparables. These comparables are identical to the subject in age, dwelling size, and some features. However, each comparables has a superior finished basement with a bath. These comparables have improvement assessments ranging from \$63,643 to \$65,225 or from \$52.25 to \$53.55 per square foot of living area. The subject's improvement assessment of \$64,229 or \$52.73 per square foot of living area falls within the range established by the best comparables in this record. However, after considering adjustments to the comparables for their superior differences like finished basement area that includes a bath when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is warranted.

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:

July 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

AGENCY

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