



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

APPELLANT: Laura Mokry
DOCKET NO.: 19-03355.001-R-1
PARCEL NO.: 19-13-376-023

The parties of record before the Property Tax Appeal Board are Laura Mokry, the appellant, by attorney William L. Saranow, of Saranow Law Group, LLC in Chicago; 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: \$27,452
IMPR.: \$95,130
TOTAL: \$122,582

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 dwelling of frame exterior construction with 2,412 square feet of living area. The dwelling was constructed in 1977 and is approximately 43 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 576 square feet two-car garage.¹ The property has a 36,096 square foot site and is located in Trout Valley, Algonquin 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 six equity

¹ The parties disagree regarding the subject's dwelling size and finished basement area. The Board finds that the best description of the subject is found in the property record card submitted by the board of review which contains a sketch and measurements of the subject dwelling size and indicates the property has a walk-out basement with finished area.

comparables located in the subject's subdivision. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 1,922 to 2,697 square feet of living area. The homes range in age from 33 to 62 years old. Three comparables have a basement, two with finished area. Each comparable has a garage ranging in size from 473 to 676 square feet of building area and at least one fireplace. Five comparables have central air conditioning. The comparables have improvement assessments that range from \$64,502 to \$86,074 or from \$25.54 to \$38.27 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$79,538 or \$32.98 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 \$122,582. The subject property has an improvement assessment of \$95,130 or \$39.44 per square foot of living area. The board of review included comments stating that five of the appellant's comparables are too dissimilar from the subject to be considered equity comparables.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same subdivision as the subject property. The comparables are improved with one-story dwellings that range in size from 2,312 to 2,500 square feet of living area. The homes were built from 1973 to 1968. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 548 to 985 square feet of building area. Comparable #1 also features a screened in porch and comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$89,931 to \$106,685 or from \$36.44 to \$44.55 per square foot of living area.

The board of review also submitted information on five comparable sales, however, this data was not analyzed as comparable sales are not responsive to the assessment inequity argument made by the appellant. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant described the board of review's comparables as "substantially different" from the subject. The appellant highlighted differences in basement finish, garage size, lot size and amenities between the board of review's comparables and the subject property. The Board notes that lot sizes are not relevant to the determination of the subject's improvement assessment.

Conclusion of Law

The taxpayer 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 parties submitted ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #3 and #5 due to differences with the subject in age and/or foundation. The Board also gave less weight to board of review comparable #2 which has an inground swimming pool, a feature lacking in the subject's improvements.

The Board finds the best evidence of assessment equity to be the remaining five comparables which are relatively similar to the subject in location, age, design, dwelling size and most features. These comparables had improvement assessments that ranged from \$67,595 to \$106,685 or from \$35.17 to \$44.55 per square foot of living area. The board of review's comparable #3 is considered to have the most similar improvements when compared to the subject, especially with respect to age, dwelling size and finished basement. This property has an improvement assessment of \$106,685 or \$43.71 per square foot of living area. The subject's improvement assessment of \$95,130 or \$39.44 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 the 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.

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

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