



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

APPELLANT: Michael Lesser
DOCKET NO.: 20-06771.001-R-1
PARCEL NO.: 14-17-301-002

The parties of record before the Property Tax Appeal Board are Michael Lesser, 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: \$25,477
IMPR.: \$79,379
TOTAL: \$104,856

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 2020 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 containing 2,700 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished partial basement, central air conditioning, one fireplace and a two-car attached garage. Other features include a screened porch and an in-ground swimming pool. The property has a 1.62-acre site located in Crystal Lake, Nunda 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 five equity comparables improved with two-story dwellings of frame, frame and stone, or frame and brick construction that range in size from 2,268 to 4,057 square feet of living area. The homes were built from 1969 to 1986. Each property has a partial or full basement with three having finished area, one or two fireplaces, and a two-car or a three-car attached garage. Four comparables have central air conditioning. Comparables #3 and #5 each have an in-ground swimming pool. The

comparables are located from approximately .06 to .31 of one mile from the subject property and each has the same assessment neighborhood code as the subject property. Their improvement assessments range from \$50,842 to \$111,784 or from \$21.69 to \$27.55 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$65,124 or \$24.12 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 \$104,856. The subject property has an improvement assessment of \$79,379 or \$29.40 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a grid analysis of the appellant's comparables and three additional comparables identified by the township assessor. The board of review provided copies of the property record cards associated with the comparables submitted by the parties. The three additional comparables are improved with two-story dwellings of frame and brick construction that range in size from 2,580 to 2,928 square feet of living area. The homes were built in 1978 or 1988. Each property has an unfinished basement, central air conditioning, one fireplace and two-car garage. The comparables are located from approximately .25 to .39 of one mile from the subject property and have the same assessment neighborhood code as the subject property. These comparables have improvement assessments ranging from \$82,826 to \$98,458 or from \$30.27 to \$34.15 per square foot of living area. The board of review contends the subject's improvement assessment is within the range of those comparables submitted by the parties most similar to the subject dwelling in size. The board of review requested no change in the assessment.

In rebuttal the appellant asserted that his comparables are within nine lots of his home with three being within five lots of the subject property. He contends that he demonstrated that across the entire range of size/amenities/age/distance the comparables are assessed for significantly less per square foot than the subject property.

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 record contains eight comparables submitted by the parties to support their respective contentions of the correct assessment of the subject property. The Board gives less weight to appellant's comparables #3 and #5 as each is improved with a home significantly larger than the subject dwelling. Additionally, appellant's comparable #5 lacks central air conditioning and is approximately 16 years older than the subject property, which further detracts from the weight that can be given this property. The remaining comparables are more similar to the subject in size containing from 2,268 to 2,928 square feet of living area. The comparables are relatively similar to the subject property in features with the exception that none have an in-ground

swimming pool which suggests these properties would require an upward adjustment to make them more equivalent to the subject property. These six comparables have improvement assessments that range from \$50,842 to \$98,458 or from \$21.69 to \$34.15 per square foot of living area. The subject's improvement assessment of \$79,379 or \$29.40 per square foot of living area falls within the range established by the best comparables in this record and well supported after considering the suggested adjustment to the comparables for the lack of an in-ground swimming pool.

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: December 20, 2022



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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