



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

APPELLANT: Leonard Mitchell
DOCKET NO.: 20-06879.001-R-1
PARCEL NO.: 13-05-253-003

The parties of record before the Property Tax Appeal Board are Leonard Mitchell, 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: \$4,518
IMPR.: \$32,081
TOTAL: \$36,599

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 consists of a 1-story dwelling of frame exterior construction with 836 square feet of living area. The dwelling was constructed in 1920 and is approximately 100 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 748 square foot garage. The property has an approximately 6,580 square foot site and is located in Woodstock, Dorr Township, McHenry County.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within 0.19 of a mile from the subject property. The comparables have sites that range in size from 7,920 to 9,900 square feet of land area and are improved with 1-story, 1.5-story or 2-story dwellings of frame exterior construction that range in size from 720 to 1,880 square feet of living area. The homes range in age from 83 to

109 years old. Each comparable has an unfinished basement,¹ two comparables have central air conditioning, one dwelling has a fireplace and each comparable has a garage ranging in size from 360 to 612 square feet of building area. The comparables have land assessments that range from \$4,653 to \$4,850 or from \$0.49 to \$0.59 per square foot of land area. The comparables have improvement assessments that range from \$17,245 to \$40,392 or from \$21.38 to \$23.95 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$23,090 with a land assessment of \$3,668 or \$0.56 per square foot of land area and an improvement assessment of \$19,422 or \$23.23 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 \$36,599. The subject has a land assessment of \$4,518 or \$0.69 per square foot of land area and an improvement assessment of \$32,081 or \$38.37 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within 0.12 of a mile from the subject property and also reiterated the appellant's comparables in its grid. The board of review's comparables have sites that range in size from 6,000 to 12,075 square feet of land area and are improved with 1-story dwellings that range in size from 944 to 968 square feet of living area. The homes were built in 1937 or 1950 and are either 71 or 84 years old. Each comparable has a basement, two with finished area, central air conditioning and a garage ranging in size from 268 to 676 square feet of building area. Comparable #3 has a second garage with 768 square feet of building area and one comparable has a fireplace. The comparables have land assessments that range from \$4,460 to \$5,068 or from \$0.42 to \$0.74 per square foot of land area and improvement assessments that range from \$37,719 to \$52,392 or from \$39.96 to \$55.21 per square foot of living area.

The board of review argued that three of the appellant's four comparables were different in design when compared to the subject and noted the average improvement assessment per square foot of all 1-story comparables in the record is \$41.11 while the subject's improvement assessment per square foot is \$38.37. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 seven equity comparables for the Board's consideration.

¹ The Board finds the best description of the appellant's comparable #2 was presented in the board of review's grid analysis which depicts the property as having a part basement and part crawl space.

With respect to the subject's land assessment, the Board gives less weight to board of review comparable #3 which has a substantially larger site size when compared to the subject site. The Board finds the appellant's comparables and board of review comparables #1 and #2 are more similar to the subject in location and site size. These six comparables have land assessments ranging from \$4,460 to \$4,850 or from \$0.49 to \$0.74 per square foot of land area. The subject property has a land assessment of \$4,518 or \$0.69 per square foot of land area which falls within the range established by the best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to the appellant's comparables #2, #3 and #4 which differ from the subject in design and/or dwelling size. The Board gives less weight to board of review comparables #1 and #2 which have finished basement area in contrast to the subject's unfinished basement. The Board finds the best evidence of improvement assessment equity to be the appellant's comparable #1 and board of review comparable #3 which are most similar to the subject in location, age, design, dwelling size and other features. These two best comparables have improvement assessments of \$22,432 and \$52,392 or for \$23.64 and \$55.21 per square foot of living area, respectively. The subject's improvement assessment of \$32,081 or \$38.37 per square foot of living area is bracketed by the two best comparables in this record. After considering adjustments to the comparables for differences from 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 improvement assessment is not justified.

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, appears to exist on the basis of the evidence in this record.

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: November 22, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Leonard Mitchell
608 Park St
Woodstock, IL 60098

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098