



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

APPELLANT: Patrick M. & Linda C. Mulcahy
DOCKET NO.: 21-06382.001-R-1
PARCEL NO.: 18-28-354-021

The parties of record before the Property Tax Appeal Board are Patrick M. & Linda C. Mulcahy, 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: \$7,176
IMPR.: \$71,940
TOTAL: \$79,116

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 2021 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 and stone exterior construction with 1,473 square feet of living area. The dwelling was constructed in 1978 and is approximately 43 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car 468 square foot garage. The property has an 8,400 square foot site¹ and is located in Huntley, Grafton Township, McHenry County.

The appellants contend assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located from 0.1 of a mile to 1.1 miles from the subject, one of which is located within the same assessment neighborhood code as the subject. The comparables are improved

¹ The parties differ regarding the subject's lot size. The Board finds the best evidence of lot size is found in the subject's property record card presented by the board of review, which was not refuted by the appellants in written rebuttal.

with 1-story homes of frame exterior construction ranging in size from 1,308 to 1,748 square feet of living area. The dwellings range in age from 36 to 49 years old. Three homes each have a basement. Each home has central air conditioning and a 2-car garage. Two homes each have a fireplace. The comparables have improvement assessments ranging from \$51,023 to \$61,542 or from \$33.84 to \$42.93 per square foot of living area. Based on this evidence the appellants 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 \$79,116. The subject property has an improvement assessment of \$71,940 or \$48.84 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes ranging in size from 1,265 to 1,448 square feet of living area. The dwellings were built in 1978 or 1979. Each home has a basement and a garage ranging in size from 425 to 477 square feet of building area. One home has a fireplace. The comparables have improvement assessments ranging from \$64,528 to \$69,627 or from \$48.08 to \$51.01 per square foot of living area. The board of review noted only one of the appellants' comparables in located in the subject's neighborhood and one of the appellants' comparables has a concrete slab foundation. Based on this evidence the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants argued the subject's neighborhood has only 26 homes. The appellants contended assessments in the subject's neighborhood have increased since 2018 whereas assessments in other nearby neighborhoods have not.

The appellants also presented a list of additional comparables with the property record cards for these properties. The Board notes that this list of additional comparables includes the appellants' comparable #1 and the board of review's comparables. Section 1910.66(c) of the Board's procedural rules provides: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." (86 Ill. Admin. Code §1910.66(c)). Thus, to the extent the appellants are submitting in rebuttal information regarding new comparables not already presented by the appellants or by the board of review with their evidence, the Board finds this new information is barred by Section 1910.66(c).

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 meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #2 and #4, due to their less proximate locations of at least one mile from the subject. The Board also gives less weight to the appellants' comparable #3, which is less similar to the subject in dwelling size than other comparables in this record and lacks a basement that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #1 and the board of review's comparables, which are more similar to the subject in dwelling size, age, location, and features, however, these comparables are smaller homes than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$51,023 to \$69,627 or from \$39.01 to \$51.01 per square foot of living area. The subject's improvement assessment of \$71,940 or \$48.84 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis, and appears to be supported after considering appropriate adjustments to the best comparables for differences when compared to the subject.

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 taxation 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 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction 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:

May 16, 2023



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

Patrick M. & Linda C. Mulcahy
10926 Janice Dr.
PO Box 581
Huntley, IL 60142-0581

COUNTY

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