



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

APPELLANT: Sandra Cotting
DOCKET NO.: 22-03371.001-R-1
PARCEL NO.: 20-06-453-011

The parties of record before the Property Tax Appeal Board are Sandra Cotting, 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: \$23,316
IMPR.: \$109,212
TOTAL: \$132,528

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 2022 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 2-story dwelling of frame and brick exterior construction with 4,275 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement, central air conditioning, a fireplace, and a 766 square foot garage. The property has an 11,761 square foot, or 0.27 acre, site and is located in Cary, Algonquin Township, McHenry County.

The appellant contends assessment inequity concerning the land assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.125 of a mile from the subject. The parcels consist of 8,712 or 9,148 square feet, or 0.20 or 0.21 of acre, of land area. The appellant presented photographs of backyard views of the subject and each comparable and a map of the subdivision indicating the locations of the subject and the comparables, which depicts the comparable lots backing to the golf course and the subject backing to other homes. The comparables have land assessments

ranging from \$19,071 to \$19,458 or from \$2.09 to \$2.19 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,528. The subject property has a land assessment of \$23,316 or \$1.98 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within the same assessment neighborhood as the subject and within 0.48 of a mile from the subject. The comparables have lots ranging in size from 10,890 to 16,988 square feet, or from 0.25 to 0.39 of an acre, of land area and have land assessments ranging from \$22,597 to \$25,881 or from \$1.97 to \$2.08 per square foot of land area. The board of review submitted a map depicting the locations of the comparables in relation to the subject and depicting comparable #1 backing to a street whereas the other comparables back to other homes. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar to the subject in lot size than the other comparables in this record and their golf course views unlike the subject. The Board also gives less weight to the board of review's comparable #1 which backs to a road unlike the subject and to the board of review's comparable #4, which is less similar to the subject in lot size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2, #3, and #5, which are similar to the subject in lot size, view, and location. These comparables have land assessments ranging from \$22,597 to \$23,203 or of \$1.97 and \$2.08 per square foot of living area. The subject's improvement assessment of \$23,316 or \$1.98 per square foot of living area falls above the range established by the best comparables in terms of total land assessment and within the range on per square foot basis.

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 the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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:

November 21, 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

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COUNTY

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