



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

APPELLANT: Patrick M. & Linda C. Mulcahy
DOCKET NO.: 23-04350.001-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: \$8,367
IMPR.: \$83,887
TOTAL: \$92,254

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 2023 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 ranch dwelling of frame and brick exterior construction with 1,473 square feet of living area. The dwelling was constructed in 1978 and is approximately 45 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 2-car garage with 468 square feet of building area. The property has an approximately 8,400 square foot site and is located in Huntley, Grafton Township, McHenry County.¹

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four suggested equity comparables that are located within the subject's same neighborhood code and .10 of a mile from the subject. The comparables are improved with 1-story or 2-story dwellings of frame exterior construction that range in size from 1,308 to 1,961 square feet of living area and are either 44 or 45

¹ The Board finds the best description of the subject's site size was found in the property record card provided by the board of review, which was not refuted by the appellants in rebuttal.

years old. Each comparable was reported to have a basement with finished area, central air conditioning, one fireplace and a 2-car garage. The comparables have improvement assessments that range from \$59,496 to \$95,143 or from \$45.49 to \$53.34 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$72,177 or \$49.00 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 \$92,254. The subject property has an improvement assessment of \$83,887 or \$56.95 square foot of living area.

In support of its contention of the correct assessment the board of review submitted information, including two grid analyses with the same four equity comparables. The comparables are located within the subject's same neighborhood code and .09 of a mile from the subject. The comparables are improved with 1-story dwellings of frame or frame and brick exterior construction ranging in size from 1,448 to 1,474 square feet of living area. The dwellings are 45 or 46 years old. Each comparable has an unfinished basement, central air conditioning and a 461 or a 477 square foot garage. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$81,190 to \$85,648 or from \$56.07 to \$59.10 per square foot of living area.

In the Notes on Appeal, the board of review asserted both parties' comparables are from the subject's neighborhood, the appellant's comparables (except for comparable #1) have a larger "GLA" while the assessor's comparable have similar "GLA" in relation to the subject and supports their January 1, 2023 assessment. Additionally, the board of review submitted a memorandum from the Grafton Township Assessor's Office asserting the appellants' comparables #2 through #4 are larger square footage homes with smaller per-square-foot improvement assessments whereas the assessor's four comparables are ranch homes closer in square footage to the subject dwelling. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a letter asserting the subject's neighborhood within Huntley Cover subdivision is a small community comprised of 26 homes that mostly have similar characteristics except for differences in living area square footage, one or two main levels and lot sizes. In summary, the appellants argued there are significant disparities in properties per-square-foot assessments where properties with smaller living areas have higher per-square foot assessment values versus than properties with larger living areas. In support of this argument, the appellants provided Exhibit 1 of Assessment and Sales Data Listing for 2023, 2022, and 2021 tax years of 26 properties within the subject's Huntley Cove subdivision and Exhibits 2 and 3 containing property record cards of the subject and the parties' eight comparables. Based on the evidence, the appellants requested the subject's assessment should be lowered.

The Board notes that appellant's rebuttal evidence included additional comparables that were not part of the appellant's original submission. 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 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 taxpayers 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.

As an initial matter, the Board finds there is no relevance to the appellant's rebuttal argument concerning assessment disparities within the subject's subdivision of larger sized homes having lower per-square-foot improvement assessment values versus smaller sized homes having higher per-square-foot improvement assessment values. Instead, the Board finds accepted real estate theory, referred to as the economies of scale, provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The parties provided eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables which are less similar to the subject in story height, dwelling size and/or, unlike the subject, have a basement finish than the board of review comparables.

The Board finds the best evidence of assessment equity to be the board of review comparables, which are more similar to the subject in location, story height, dwelling size and have an unfinished basement area. These four comparables have improvement assessments ranging from \$81,190 to \$85,648 or from \$56.07 to \$59.10 per square foot of living area. The subject's improvement assessment of \$83,887 or \$56.95 per square foot of living area falls within the range of the best comparables in the record 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. 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 all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record the Board finds the appellants 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: _____

November 19, 2024



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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