



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

APPELLANT: Gerald Pottebaum
DOCKET NO.: 23-04414.001-R-1
PARCEL NO.: 10-20-126-003

The parties of record before the Property Tax Appeal Board are Gerald Pottebaum, 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: \$56,510
IMPR.: \$154,418
TOTAL: \$210,928

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 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 is improved with a part 1½-story and part 1-story dwelling of frame construction with an aluminum siding exterior containing 2,684 square feet of living area. The dwelling was built in 1915 and is approximately 108 years old. Features of the property include a basement that is partially finished, central air conditioning, one fireplace, 2½ bathrooms, and a detached garage with 866 square feet of building area.¹ The property has a 19,602 square foot site located in McHenry, McHenry Township, McHenry County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three assessment equity comparables composed of part 2-story and part 1-story dwellings of frame construction

¹ The Board finds the best description of the subject property was presented by the board of review which included a copy of the subject's property record card with a schematic diagram with dimensions of the home as well as photographs of the subject dwelling and the detached garage.

described as ranging in size from 1,538 to 2,985 square feet of living area. The homes were built from 1898 to 1915. The appellant indicated that each property has a basement, central air conditioning, two bathrooms, and a garage ranging in size from 288 to 960 square feet of building area. One comparable has a fireplace. These properties are described as being in the same Bay Front neighborhood as the subject and are located from approximately ½ mile to 1 mile from the subject property. The comparables have improvement assessments ranging from \$113,347 to \$180,647 or from \$37.97 to \$96.54 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$136,638.

The appellant explained in a written narrative that he appealed the subject's assessment in 2019 to the county and then to the State and subsequently agreed to accept a new assessment of \$153,318. The appellant explained the subject's 2023 assessment was \$221,907, an increase of 45% and the building assessment had increased by 55% from the 2019 assessment of the subject property. The appellant stated that in researching the 3 properties used in the 2019 appeal they had an average increase in the assessment of 26%. The appellant asserted he was not disputing the land assessment, but he would agree to the average increase in the assessments of the 2019 comparable properties of 26% to be applied to the 2019 assessment of the subject property to arrive at a total assessed value of \$193,193. The appellant's submission included the worksheets he used to arrive at the average increase in the assessments of the comparable properties and the increase in the subject's assessment from 2019. The comparables used in the instant appeal are the same properties used by the appellant in the 2019 appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$210,928. The subject property has an improvement assessment of \$154,418 or \$57.49 per square foot of living area. The board of review submitted evidence provided by the McHenry County Township Assessor, which it adopted for this appeal. The board of review considered the evidence provided by the township assessor to be more representative of the subject property in terms of style and amenities compared to those submitted by the appellant.

The board of review submitted a statement from the McHenry Township Assessor explaining the subject property is located on Pistakee Bay, part of the Fox River and Chain of Lakes in McHenry. The assessor stated the appellant's three comparables are also located on Pistakee Bay. The assessor indicated that appellant's comparable #1 would not be used for equity purposes because the property has a main house with 3,992 square feet along with a 1,131 square foot coach house, making it larger than the subject dwelling with an additional coach house. The assessor also explained appellant's comparable #3 has coach house, which the subject does not have, and the assessor's records indicate the garage is unusable due to poor condition. The township assessor provided a grid analysis of the appellant's comparables disclosing the homes range in size from 2,976 to 3,992 square feet of living area with improvement assessments ranging from \$113,347 to \$180,647 or from \$37.97 to \$50.23 per square foot of living area. The assessor described each comparable as having a basement with one having finished area, central air conditioning, and one fireplace. Each comparable has two full bathrooms, and two comparables have an additional one or two half-bathrooms. The grid analysis indicates comparables #1 and #2 each have two garages with combined building areas of 1,042 and 1,020 square feet, respectively, and comparable #3 has an unusable garage with 960 square feet.

Comparables #1 and #3 each have a coach house with 1,131 and 736 square feet of building area, respectively.²

In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables that were identified by the township assessor. The comparables are improved with 1.5-story or 2-story dwellings of frame or frame and brick exterior construction that range in size from 2,320 to 2,875 square feet of living area. The dwellings range in age from 46 to 119 years old. Each property has a basement with three having finished area, central air conditioning, 2½ to 4 bathrooms, and a garage ranging in size from 509 to 1,180 square feet of building area. Three of the comparables have one or two fireplaces. The comparables are in the same neighborhood as the subject property, within approximately .59 of a mile from the subject, and on Pistakee Bay. These properties have improvement assessments ranging from \$142,855 to \$183,537 or from \$61.58 to \$69.29 per square foot of living area.

In rebuttal the appellant asserted that most of the houses selected by the assessor/board of review were much newer and should not be used for comparison. The appellant also submitted a grid analysis consisting of two new properties along with original assessment equity comparables #2 and #3. The Board finds Section 1910.66(c) of the rules of the Property Tax Appeal Board 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)).

Based on this rule the Board finds the two new equity comparables submitted by the appellant are improper rebuttal evidence and will not be given any consideration by the Board in determining the correct assessment of the subject property.

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 provided information on seven assessment equity comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject in dwelling size and the fact the property has a coach house the subject does not have. The Board gives less weight to board of review

² The appellant did not dispute the revised description of the comparables in rebuttal.

comparable #1 due to differences from the subject property in age, being approximately 46 years old while the subject dwelling is approximately 108 years old. The Board gives most weight to appellant's comparables #2 and #3 along with board of review comparables #2, #3 and #4. The Board finds appellant's comparables #2 and #3 each have an unfinished basement, unlike the subject's partially finished basement, and would require upward adjustments to make them more equivalent to the subject for this feature. Appellant's comparable #3 would also require an upward adjustment due to the poor condition or unusable condition associated with its garage whereas the subject has an 866 square foot garage. Conversely, appellant's comparable #3 has a coach house that the subject does not have, suggesting a downward adjustment to the comparable would be appropriate to make the property more equal to the subject for this characteristic. Board of review comparable #3 would require an upward adjustment to make the property more equivalent to the subject for the lack of finished basement area and the lack of a fireplace. These five comparables have improvement assessments that range from \$113,347 to \$183,537 or from \$37.97 to \$64.75 per square foot of living area. The subject's improvement assessment of \$154,418 or \$57.49 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments to make the comparables more equivalent to the subject property.

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 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: _____

October 15, 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

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

APPELLANT

Gerald Pottebaum
812 Regner Rd.
McHenry, IL 60851

COUNTY

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