



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

APPELLANT: Thomas & Linda Ryan
DOCKET NO.: 14-02895.001-R-1
PARCEL NO.: 19-14-451-007

The parties of record before the Property Tax Appeal Board are Thomas & Linda Ryan, 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: \$13,740
IMPR.: \$46,721
TOTAL: \$60,461

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 2014 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 two-story single-family dwelling of frame construction with 2,079 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial unfinished walkout-style basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 12,039 square foot site and is located in Cary, Algonquin Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal with regard to both the land and improvement assessments of the subject property. In support of these arguments the appellants submitted information on three equity comparables. The comparable properties are located within ¼ of a mile of the subject property and have parcels ranging in size from 10,512 to 11,250 square feet of land area. The properties have land assessment of either \$13,053 or \$13,740 or from \$1.16 to \$1.31 per square foot of land area.

The parcels are improved with two-story frame dwellings that were built in 1989 and contain either 2,079 or 2,416 square feet of living area. Each comparable has a partial basement, one of which has finished area. Each home has central air conditioning and a garage of 420 square feet of building area. The comparables have improvement assessments ranging from \$41,671 to \$45,345 or from \$17.25 to \$21.81 per square foot of living area.

The appellants also included a brief arguing that the subject property has had no interior improvements since construction whereas comparable properties may have upgraded kitchens or other improvements. The appellants also asserted that each of the comparable properties have more landscaping than the subject contributing to their value.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$13,053 and a reduction in the subject's improvement assessment to \$43,891 or \$21.11 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 \$60,461. The subject property has a land assessment of \$13,740 or \$1.14 per square foot of land area and an improvement assessment of \$46,721 or \$22.47 per square foot of living area. In response to the appeal, the board of review wrote that the "subject is already at the lower end of the equity range for its gross living area."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on nine equity comparables located in Fox Trails, the same subdivision as the subject property. The comparable parcels range in size from 9,235 to 18,949 square feet of land area and have land assessments of \$13,740 or from \$0.73 to \$1.49 per square foot of land area.

The comparables consist of two-story frame dwellings that were built between 1989 and 1991. The comparables range in size from 1,981 to 2,079 square feet of living area and feature basements, four of which are walkout-style and three of which have finished areas. Each comparable has central air conditioning and eight have a fireplace. Each comparable has a 420 square foot garage. The comparables have improvement assessments ranging from \$51,147 to \$63,549 or from \$25.64 to \$30.74 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In written rebuttal, the appellants contended that five of the nine comparables presented by the board of review have lot sizes ranging from 17% to 57% larger than the subject parcel. The appellants reiterated their contention that the subject has had no internal improvements to the subject dwelling beyond an enclosed porch and a deck ten years ago. Therefore, the appellants contend that the subject's "equity is much less than all the other comparables."

The board of review submitted surrebuttal after receiving the appellants' rebuttal evidence. The board of review reiterated that the subject is within the lower end of the range of comparables on the basis of assessment equity.

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

As to the land inequity argument, the parties submitted a total of 12 comparables to support their respective positions before the Property Tax Appeal Board. While the board of review did not specifically articulate the land assessment methodology, the Board finds that 11 of the 12 comparables have identical land assessments of \$13,740 or from \$0.73 to \$1.49 per square foot of land area. The only outlier on land assessment equity was appellants' comparable #3 with a land assessment of \$13,053 or \$1.16 per square foot of land area. The subject property has a land assessment of \$13,740 or \$1.14 per square foot of land area which is within the range of 11 of the 12 comparables and less than the one outlier on a per-square-foot basis. Based on this record the Board finds the appellants 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.

As to the improvement inequity argument, the parties submitted a total of 12 comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #2 along with board of review comparables #8 and #9 as each of these dwellings differ from the subject in size.

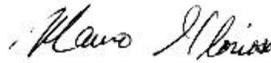
The Board finds the best evidence of assessment equity to be appellants' comparable #3 along with board of review comparables #1 through #7. These properties are similar in location, age, size and/or features. These comparables had improvement assessments that ranged from \$45,345 to \$63,549 or from \$21.81 to \$30.74 per square foot of living area. The subject's improvement assessment of \$46,721 or \$22.47 per square foot of living area falls within the range established by the best comparables 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.

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 appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal

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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.



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 20, 2016



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 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 the subsequent year 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.

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.