

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert and Mary Lou Hutchinson
DOCKET NO.: 04-01356.001-R-1
PARCEL NO.: 10-17-302-004

The parties of record before the Property Tax Appeal Board are Robert and Mary Lou Hutchinson, the appellants, and the McHenry County Board of Review.

The subject property consists of a one-story, part two-story masonry dwelling that was built in 1927 containing 3,800 square feet of living area. Amenities include a partially finished basement, an attached garage and a boat house. The subject property consists of approximately .83 acres and has 110 feet of waterfront situated on a bay area of Pistakee Lake.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process concerning the subject's land assessment as the basis of the appeal. The appellants are not challenging the improvement assessment. In support of the inequity claim, the appellants submitted four comparable properties located in close proximity to the subject. The comparables are depicted as improved lots ranging from .8 acres to 4.47 acres. Three of the comparables are situated immediately next to the subject property. The comparables have waterfronts ranging from 55 feet to 91 feet and have land assessments ranging from \$36,527 to \$86,950 or from \$0.45 to \$1.42 per square foot of land area. The subject is depicted as having a land assessment of \$60,879 or \$1.68 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$40,895 or \$1.13 per square foot of land area.

The board of review presented its "Board of Review Notes on Appeal" wherein the subject property's total final assessment of \$190,079 was disclosed with the land portion being \$60,879. In response to the appeal, the board of review submitted a letter prepared by the township assessor, maps and an analysis detailing

(Continued on Next Page)

Based on the facts and exhibits presented, 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:	\$	60,879
IMPR.:	\$	129,200
TOTAL:	\$	190,079

Subject only to the State multiplier as applicable.

PTAB/EEB/Sept.07/2004-01356

all waterfront sales within the bay area in close proximity to the subject. The testimony and letter indicate all waterfront properties in the subject's immediate area were revalued in 2004 using a base value of \$553.45 per waterfront foot with positive or negative adjustments being made for consideration of shallow or larger depths or pie-shaped land parcels. Testimony provided by the township assessor explained that a market sales study was performed with the full market value for bay area land being \$1,600 per waterfront foot. An amount of \$533.28 assessed value was applied prior to equalization with a base of \$553.45 assessed value being applied on a per waterfront foot basis after equalization. The subject was assessed using this method. The subject contained 110 feet of waterfront which calculated to \$60,879 rounded. No other adjustments were made for the subject property. The board of review provided ten comparables that have waterfront sites ranging from 40.7 to 261 waterfront feet. Their land assessments range from \$21,557 to \$101,565 or from \$389.14 to \$608.78 per waterfront foot. The data submitted does not indicate the various adjustments made for depth and/or irregular shapes. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the subject's 110 waterfront measurement includes an easement and is therefore inaccurate. In support of this argument the appellants refer to the plat maps which depict a 15 foot easement running from the street to the lake. However, the map depicts a measurement of 132 feet along the lakefront with 110 written immediately above that number. The township assessor testified that easements were not subject to her assessment calculations, and therefore the subject's 110 foot waterfront measurement was correct. In addition the appellant's argued that the methodology used by the local assessor did not take certain other factors into consideration, such as the garage with a flat roof, land restrictions and other easements, which influence land values. However, no supporting data was offered in support of this argument to show land values were affected by these factors.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject property's assessment is warranted.

The appellants argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities

within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

First, the Board finds the subject's land assessment is supported by the assessment methodology described in testimony at hearing and in the township assessor's letter.

The evidence indicates land assessments for waterfront property in the subject's immediate area are determined by application of a base \$553.45 waterfront foot with positive and negative adjustments made to account for depth and irregular shapes. The sales ratio market studies appear to support the methodology used by the township assessor. The Board finds land assessments in the subject's immediate bay area to be uniform. The appellants submitted no evidence that would suggest the method utilized by the assessor was incorrect or that the land assessments within the subject's subdivision do not reflect fair market value.

The Board gave less weight to the appellants' comparables due to their irregular shape and significant difference in waterfront footage when compared to the subject. In addition the Board gave less weight to the board of review's comparables #1, #3, #4, and #7 through #10 because of their significant difference in waterfront footage when compared to the subject. The remaining comparables have land assessments ranging from \$553.44 to \$608.78 per waterfront foot and support the subject's \$553.44 per waterfront foot assessment. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well supported.

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 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 was inequitably assessed. Therefore, 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

DISSENTING: _____

C E R T I F I C A T I O N

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 26, 2007



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.