

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Stanley and Sharon Archacki  
DOCKET NO.: 05-01398.001-R-1 and 05-01398.002-R-1  
PARCEL NO.: 09-25-200-003 and 09-25-200-004

The parties of record before the Property Tax Appeal Board are Stanley and Sharon Archacki, the appellants, and the McHenry County Board of Review.

The subject properties consist of two vacant parcels located in an unincorporated part of McHenry Township. One parcel measures 40,946.4 square feet or 0.94 acres, and the other measures 94,525.2 square feet or 2.17 acres.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellants submitted four comparable properties located in close proximity to the subject. The comparables range from 45,738 square feet or 1.05 acres to 220,413.6 square feet or 5.06 acres and have land assessments ranging from \$7,003 to \$18,129 or from \$0.07 to \$0.15 per square foot of land area. The subject properties have land assessments of \$8,970 and \$20,707 or \$0.22 per square foot of land area. The appellants argued the subjects' market values are diminished because of the building and zoning restrictions placed on the properties which would require a shared driveway. Based on this evidence, the appellants requested a reduction in the subjects' land assessments to \$2,500 and \$5,500 or \$0.06 per square foot of land area.

The board of review presented its "Board of Review Notes on Appeal" wherein the subject properties final assessments of \$8,970 and \$20,707 were disclosed. In response to the appeal, the board of review submitted a letter prepared by the township assessor and an assessment analysis detailing three suggested

(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:

| Docket No.       | Parcel No.    | Land   | Improv. | Total    |
|------------------|---------------|--------|---------|----------|
| 05-01398.001-R-1 | 09-25-200-003 | 8,970  | 0       | \$8,970  |
| 05-01398.002-R-1 | 09-25-200-004 | 20,707 | 0       | \$20,707 |

Subject only to the State multiplier as applicable.

comparables immediately adjacent to the subject parcels. In addition, the township assessor presented evidence of the surrounding subdivision in close proximity to the subject parcels. The adjacent comparables range in size from 21,344.4 to 27,007.2 square feet of land area and have assessments ranging from \$0.19 to \$0.22 per square foot of land area. The letter indicates all lots in the adjacent subdivision were assessed on a site basis regardless of size. Testimony indicated that two of the adjacent comparables are located along the same street as one of the subject parcels, with one being the appellant's residence. The other subject parcel is located directly behind the appellant's residence. The board of review argued that the appellants' comparables were located farther east of the subject parcels and were awaiting development and sales before they could be revalued to determine the true market value. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The comparables submitted by the appellants are located in an area of redevelopment and are not indicative of the subject's market value, and are therefore given less weight. The evidence is clear that the three properties submitted by the board of review immediately adjacent to the subject parcels were assessed between \$0.19 and \$0.22 per square foot of land area. The Board finds that this is the best evidence contained in this record of properties similarly situated as the subject and supports the subject's \$0.22 per square foot land assessments. After considering adjustments to both parties' comparables for differences when compared to the subject, the Board finds the subjects' land assessments are well supported. The appellants submitted no evidence that would suggest the subjects' land values have diminished due to any restrictions which may have been placed on the property. The evidence indicates the parcels

are buildable, even though, the Board recognizes the cost thereof may be prohibitive to recoup any investment therein.

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

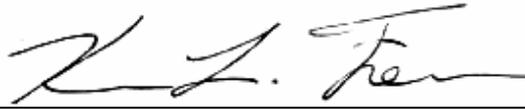
burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 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 properties were 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.