

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: R. Mark & Jan Gummerson  
DOCKET NO.: 05-01496.001-R-1  
PARCEL NO.: 12-12-276-033

The parties of record before the Property Tax Appeal Board are R. Mark & Jan Gummerson, the appellants; and the McHenry County Board of Review.

The subject property consists of a 0.61-acre parcel improved with a 4 year-old, one and one-half-story style frame dwelling that contains 3,528 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 682 square foot garage and a full unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. The appellants also contend the subject's living area has been incorrectly calculated.

In support of the land inequity argument, the appellants submitted a grid analysis of three comparable properties located 1/4 to 1/2 mile from the subject. The comparables range in size from 0.75 to 0.77 acre and were reported to have land assessments of \$18,616 or from \$24,177 to \$24,821 per acre. The subject has a land assessment of \$24,587 or \$40,307 per acre.

In support of the improvement inequity argument, the appellants submitted improvement information on the same three comparables used to support the land inequity contention. Regarding the subject's disputed living area, the appellants submitted an affidavit signed by Thomas Smith, a Woodstock-area realtor. In the affidavit, Smith claimed he physically measured the "heated living space" of the subject dwelling at 3,378 square feet. The appellants reported the comparables consist of one-story or two-story frame or brick and frame dwellings that range in age from

(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:	\$	22,000
IMPR.:	\$	119,892
TOTAL:	\$	144,479

Subject only to the State multiplier as applicable.

15 to 24 years and range in size from 2,000 to 3,076 square feet of living area. Features of the comparables include central air-conditioning, two-car or three-car garages and full or partial basements, one of which has 1,500 square feet of finished area. Two comparables have two or three fireplaces. These properties have improvement assessments ranging from \$80,822 to \$97,445 or from \$28.36 to \$43.61 per square foot of living area. The subject has an improvement assessment of \$119,892 or \$35.49 per square foot of living area, using 3,378 square feet of living area.

In support of the overvaluation argument, the appellants submitted sales information on the same three comparables used to support the inequity contention. The comparables sold between June 2003 and August 2005 for prices ranging from \$315,000 to \$359,000 or from \$110.53 to \$179.50 per square foot of living area including land.

During the hearing, appellant Mark Gummerson called Thomas Smith, the realtor whose affidavit was submitted into the record by the appellants, as a witness. Smith testified he indeed measured the subject's "heated living space" and that he used interior room measurements in his calculation of the subject's living area at 3,378 square feet.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$144,479 was disclosed. The subject has an estimated market value of \$433,741 or \$122.94 per square foot of living area including land, as reflected by its assessment and McHenry County's 2005 three-year median level of assessments of 33.31%.

The board of review submitted a corrected grid of the appellants' comparables indicating these properties had identical land assessments of \$20,308 or from \$26,374 to \$27,077 per acre after equalization. The board of review's corrected grid of the appellants' comparables also indicated the dwellings range in size from 1,952 to 2,926 square feet of living area and had improvement assessments after equalization of \$88,169 to \$106,303 or from \$35.72 to \$48.74 per square foot of living area.

In support of the subject's land assessment, the board of review submitted a grid analysis of three comparable properties located across the street from the subject, two doors south of the subject and 1/4 mile from the subject. The comparables range in size from 0.80 to 0.92 acre and have land assessments ranging from \$21,489 to \$27,385 or from \$26,861 to \$29,766 per acre.

Regarding the subject's living area, the board of review's evidence included copies of notes taken at the board of review hearing that indicated the township assessor had measured the subject twice and that the dwelling contains 3,528 square feet of living area.

In support of the subject's improvement assessment, the board of review submitted improvement information on the same three comparables used to support the subject's land assessment. The comparables were described as one-story or two-story style frame or brick and frame dwellings that are 2 or 17 years old and range in size from 2,381 to 3,274 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 660 to 940 square feet of building area and full or partial basements, one of which is partially finished. The comparables had improvement assessments ranging from \$89,022 to \$159,540 or from \$32.69 to \$48.88 per square foot of living area.

In support of the subject's estimated market value, the board of review submitted sales information on the same three comparables used to support the subject's improvement assessment. The comparables sold between June and October 2003 for prices ranging from \$365,000 to \$515,257 or from \$134.04 to \$185.21 per square foot of living area including land.

During the hearing, the board of review's representative testified assessors always use exterior measurements when determining a dwelling's living area and that the board of review had no information the assessor had ever been inside the subject dwelling. The representative also testified land assessments in the subject's subdivision differed according to which addition they were located. He stated the board of review's comparables were located in the 1<sup>st</sup> and 3<sup>rd</sup> additions, while the appellants' comparables were located in the 1<sup>st</sup> and 2<sup>nd</sup> additions. The representative did not explain how lots in the various additions of the subdivision were valued.

During cross examination, the appellant questioned the board of review's representative, who acknowledged the board of review's comparables 3 has a finished basement and that this feature adds to the comparables' value. The representative also acknowledged all the land comparables submitted by both parties had more land area than the subject.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted. The appellants argued

unequal treatment in the assessment process as the basis of the appeal. 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 overcome this burden.

Regarding the land inequity contention, the Board finds the record included information on six land comparables. The comparables range in size from 0.75 acre to 1.16 acres, while the subject lot contains 0.61 acre. After considering the corrected land assessments of the appellants' comparables that were submitted by the board of review, the Property Tax Appeal Board finds all the comparables were located in the subject's neighborhood and had land assessments ranging from \$20,308 to \$27,385 or from \$26,374 to \$29,766 per acre. The subject's land assessment of \$24,587 or \$40,307 per acre falls above the range of all the comparables in the record. The Board finds the record contains no evidence or testimony that explains why the subject's land assessment is significantly higher than all the comparables. Therefore, the Board finds the subject's land assessment is inequitable and a reduction is warranted.

Regarding the subject's living area dispute, the Property Tax Appeal Board finds the appellants claimed the subject contains 3,378 square feet of "heated living space", calculated by realtor Thomas Smith, who testified he used interior measurements to determine this total. The Board finds the board of review's evidence includes a statement that the township assessor measured the subject dwelling twice, concluding it contains 3,528 square feet. The board of review's representative testified that assessors always use exterior measurements in determining a dwelling's living area and that the board of review had no evidence the assessor had seen the inside of the subject dwelling. Furthermore, accepted real estate valuation theory provides the use of exterior measurements in calculating living area. Based on this analysis, the Property Tax Appeal Board finds the subject dwelling contains 3,528 square feet of living area.

The appellants also contend the subject's improvement assessment is inequitable. The Board finds the record includes six improvement comparables. The Board gave less weight to the appellants' comparables because they were all considerably older than the subject, comparables 1 and 3 were significantly smaller

in living area and comparable 3 also differed in design when compared to the subject. The Board gave less weight to the board of review's comparables 1 and 2 because they were also significantly smaller in living area when compared to the subject. The Board finds the board of review's comparable 3 was most similar to the subject in terms of age, living area and amenities and had an improvement assessment of \$48.73 per square foot. The subject's improvement assessment of \$33.98 per square foot using a living area of 3,528 square feet, is supported by this most representative comparable. Finally, the Board notes the subject's improvement assessment falls below all three of the appellants' comparables, after their improvement assessments were equalized.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The Board finds the parties submitted sales information on the same six comparables used in the inequity argument. For the same reasons detailed above, the Board gave less weight to the appellants' comparables, but notes the subject's estimated market value of \$122.94 per square foot of living area including land falls within the range of the appellants' own comparables, which sold for prices ranging from \$110.53 to \$179.50 per square foot of living area including land. The subject's estimated market value also falls below all three of the board of review's comparables, which sold for prices ranging from \$134.04 to \$185.21 per square foot of living area including land. The Board again finds the board of review's comparable 3 is most similar to the subject, sold for \$157.38 per square foot of living area including land and thus supports the subject's estimated market value.

In summary, the Property Tax Appeal Board finds the appellants sufficiently established unequal treatment in the assessment process regarding the subject's land assessment and a reduction is warranted on that basis. Conversely, the appellants failed to prove inequity regarding the subject's improvement assessment by clear and convincing evidence and no reduction is warranted on that basis. Finally, the Board finds the appellants failed to prove overvaluation by a preponderance of the evidence and no further 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: \_\_\_\_\_

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: June 27, 2008



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.