

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marian Tecza
DOCKET NO.: 05-01546.001-R-1
PARCEL NO.: 14-36-226-030-0040

The parties of record before the Property Tax Appeal Board are Marian Tecza, the appellant, and the McHenry County Board of Review.

The subject property consists of a two-story brick dwelling containing 3,590 square feet of living area that was built in 2004. Features include an unfinished walkout basement, zoned heating and cooling, a fireplace, two decks, an attached greenhouse containing 192 square feet, and a 690 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's 2004 omitted property improvement assessment and 2005 improvement assessment. In addition, the appellant claimed the subject dwelling contains 3,127 square feet of living based on floor plans using interior measurements.

In support of the inequity claim, the appellant submitted an analysis of four suggested comparables located in close proximity to the subject. The comparables consist of two-story dwellings of brick and frame exterior construction that were built from 1991 to 2002. One comparable has a partial finished basement and

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

Table with 4 columns: Assessment year, Omitted Improvement Assessment, Minus Owner Occupied Exemption, Equals Net Omitted. Rows include 2004 assessment, Land Assessment for 2005, Improvement for 2005, Omitted Improvement, and Total Assessment.

Subject only to the State multiplier as applicable.

three comparables have unfinished basements. Other amenities include central air conditioning, one or two fireplaces, and garages ranging in size from 682 to 926 square feet. The dwellings range in size from 3,205 to 3,518 square feet of living area. For assessment year 2004, the comparables had improvement assessments ranging from \$112,998 to \$134,564 or from \$34.66 to \$39.25 per square foot of living area. For assessment year 2004, the subject property had a pro-rated omitted improvement assessment of \$85,124 based on its occupancy from June 1, 2004, through December 31, 2004, pursuant to the relevant provisions of the Property Tax Code. The evidence in this record shows both parties agreed the subject's 2004 pro-rated omitted assessment reflects a full year improvement assessment of \$145,927 or \$40.65 per square foot of living area.

For assessment year 2005, the comparables had improvement assessments ranging from \$120,139 to \$143,068 or from \$36.85 to \$41.73 per square foot of living area. The subject property had an improvement assessment of \$155,150 or \$43.21 per square foot of living area for assessment year 2005. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment was disclosed. In support of the subject's assessment, the board of review submitted a letter addressing the appeal and an assessment analysis of six suggested comparables located in close proximity to the subject that was prepared by the township assessor. Four of the six comparable were also utilized by the appellant.

The letter prepared by the township assessor indicates the subject dwelling was re-measured on October 5, 2006, using exterior dimensions, and the subject's total living area was verified at 3,590 square feet of living area. The letter indicates the architecture plans submitted by the appellant uses interior room dimensions.

The comparables consist of two-story dwellings of brick and frame exterior construction that were built from 1991 to 2002. One comparable has a partial finished basement and five comparables have unfinished basements. Other amenities include central air conditioning, one or two fireplaces, and garages ranging in size from 524 to 926 square feet. The dwellings range in size from 2,759 to 3,518 square feet of living area. For assessment year 2004, the comparables had improvement assessments ranging from \$108,585 to \$134,564 or from \$34.66 to \$40.81 per square foot of living area. The subject's pro-rated omitted improvement assessment of \$85,124 reflects \$145,927 or \$40.65 per square foot of living area for the full 2004 assessment year.

For assessment year 2005, the comparables had improvement assessments ranging from \$115,448 to \$143,068 or from \$36.85 to \$41.84 per square foot of living area. The subject property had an improvement assessment of \$155,150 or \$43.21 per square foot of living area for the 2005 assessment year. Based on this evidence, the board of review requested confirmation of the subject's 2004 and 2005 improvement assessments.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant 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 appellant has overcome this burden, but only a slight reduction is warranted.

The parties submitted six assessment comparables for the Board's consideration, four of which were common to both parties. The Board gave diminished weight to four comparables. Three comparables are older and one comparable is smaller when compared to the subject. The Property Tax Appeal Board finds the remaining two comparables submitted by both parties to be most similar when compared to the subject in age, size, design, features and location. For assessment year 2004, they have improvement assessments of \$125,792 and \$134,564 or \$38.25 and \$39.25 per square foot of living area. For assessment year 2004, the subject's pro-rated omitted improvement assessment of \$85,124 reflects an improvement assessment of \$145,927 or \$40.65 per square foot of living area for the entire 2004 assessment year, which is higher than the two most similar comparables contained in this record on a per square foot basis. After considering adjustments to these two comparables for any differences when compared to the subject, the Board finds a slight reduction in the subject's 2004 improvement assessment is warranted.

For assessment year 2005, the two most similar comparables have improvement assessments of \$133,742 and \$143,068 or \$40.67 and \$41.73 per square foot of living area. For assessment year 2005, the subject has an improvement assessment of \$155,150 or \$43.21 per square foot of living area, which is higher than the two most similar comparables on a per square foot basis. After considering adjustments to these two comparables for any differences when compared to the subject, the Board finds a slight reduction in the subject's improvement assessment is warranted. Based on this analysis, the Property Tax Appeal Board

finds appellant has demonstrated that the subject property was inequitably assessed by clear and convincing evidence. Therefore, the Board finds a slight reduction in the subject's improvement assessment is 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.



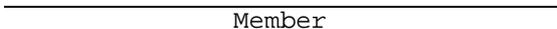
Chairman



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: May 30, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

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"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.