

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas C. Doepker  
DOCKET NO.: 05-01547.001-R-1  
PARCEL NO.: 14-06-402-002

The parties of record before the Property Tax Appeal Board are Thomas C. Doepker, the appellant, and the McHenry County Board of Review.

The subject property consists of a 143,748 square foot parcel (3.29 acres) located in the Saddle Creek Trails subdivision, which contains 25 lots, in Nunda Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. The appellant did not contest the subject's improvement assessment. The appellant contends that while 21 lots in the subject's subdivision that range in size from approximately 3.0 to 3.5 acres, are assessed identically at approximately \$13,213 per acre, two adjacent lots in the subject's subdivision, owned by the same person, are assessed at approximately \$9,055 per acre. A driveway on one of the adjacent parcels meanders across the property line onto the other parcel, up to a dwelling. The appellant argued the assessor considers these two parcels, even though they have separate parcel identification numbers, to be equivalent to one parcel of approximately 6.5 acres. The appellant claims the board of review admitted the owner of the two adjacent parcels had not petitioned to have the parcels combined into one parcel, and that had such a petition been made, the board of review would have denied it. The appellant submitted assessment information on three parcels, two of which are the adjacent parcels described above. The comparables range in size from 132,422 (3.04 acres) to 146,797 (3.37 acres) square feet and were reported to have land assessments ranging from \$27,528 to \$41,529. The subject has a land assessment of \$43,602. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$29,881, or in the

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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:	\$	43,602
IMPR.:	\$	133,204
TOTAL:	\$	176,806

Subject only to the State multiplier as applicable.

alternative, the land assessments of the adjacent parcels be increased to \$43,602 each.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$176,806 was disclosed. In support of the subject's land assessment, the board of review submitted property record cards and a grid analysis of three comparable lots located in the subject's subdivision. The comparables contain 3.27 or 3.38 acres and have identical land assessments of \$43,602.

During the hearing, the board of review's representative called the deputy township assessor to testify regarding land assessments in the subject's neighborhood. The witness testified lots in the subject's subdivision are assessed on a per site basis, rather than on a per acre, or per square foot basis. She acknowledged that the appellant's comparables 1 and 2, with the driveway on one parcel and the dwelling on the other parcel that are the basis of the appellant's complaint, are considered by the assessor's office to be a single parcel of approximately 6.5 acres, even though the parcels have separate parcel identification numbers. The witness testified these adjacent parcels have land assessments similar to other parcels in the township that are approximately 6.0 to 6.5 acres in size. When questioned by the Hearing Officer as to whether the board of review's comparables, with their identical land assessments of \$43,602, demonstrate uniformity of land assessments within the subject's subdivision among all but the two adjacent parcels, the witness answered in the affirmative.

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's assessment is not warranted. The appellant's argument was 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 not overcome this burden.

The Board finds the parties submitted information on six lots located in the subject's subdivision. All lots in the subdivision are approximately 3.0 to 3.5 acres in size. The appellant's comparables 1 and 2 are adjacent lots owned by the same person. A driveway constructed on one of these lots crosses

over the property line to a dwelling on the other lot. These two adjacent parcels are considered by the board of review as if they were a single parcel of approximately 6.5 acres and are collectively assessed at a lower rate, similar to other six-acre parcels in the township, even though the two lots retain their individual parcel numbers. The appellant acknowledges all of the lots in the subject's subdivision, including the subject lot, are assessed identically at \$43,602, except for these two lots. The appellant contends the subject parcel should be assessed at the same reduced rate as the two adjacent parcels with common ownership, notwithstanding the uniformity of land assessments of 21 of the 25 lots in the subdivision. The Board finds three comparables submitted by the board of review have identical land assessments of \$43,602, regardless of variations in size. The Board finds the deputy township assessor acknowledged that the appellant's comparables 1 and 2 that form the basis of the appellant's complaint are considered by the assessor's office to be a single parcel of approximately 6.5 acres, even though the parcels have separate parcel identification numbers. The deputy assessor testified these two lots are assessed similarly to other lots in the township of approximately six acres.

The Property Tax Appeal Board finds that even though the appellant's comparables 1 and 2 are adjacent lots in common ownership, with a driveway on one lot extending across the property line to the dwelling on the next lot, and have lower land assessments than the subject, the subject and the remaining lots in the subdivision are assessed uniformly at \$43,602 on a per site basis. The Board finds the lower assessments of the appellant's comparables 1 and 2 do not overcome the uniform assessments of the overwhelming majority of lots in the subject's Saddle Creek Trails subdivision and do not justify a reduction in the subject's assessment.

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.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove unequal treatment in the assessment process

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by clear and convincing evidence and the subject's assessment as determined 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: \_\_\_\_\_

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.