

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Blaine and Georgianne Buhr
DOCKET NO.: 06-00607.001-R-1
PARCEL NO.: 18-31-429-007

The parties of record before the Property Tax Appeal Board are Blaine and Georgianne Buhr, the appellants, and the McHenry County Board of Review.

The subject parcel of 12,046 square feet has been improved with a 3-year old, one-story dwelling of frame construction containing 2,218 square feet of living area. Features include a full, unfinished "lookout" basement, central air conditioning, and an attached two-car garage of 418 square feet of building area. The property is located in Huntley, Grafton Township, McHenry County.

The appellants' appeal as noted on the Residential Appeal form is based on unequal treatment in the assessment process. No dispute was raised concerning the land assessment. The appellants submitted a letter with attachments and a grid analysis along with color photographs on three comparable properties described as within the same subdivision and located within a few blocks of the subject property.

In the letter, appellants argue that the purchase price of varying options for the same model home should be reflected in the assessment. Namely, the appellants contend that their "lookout" basement was only \$4,500 more expensive to purchase than a regular basement and a three-car garage option added \$15,250 to the purchase price of a home.

Appellants also argued that the percentage difference between their 2005 and 2006 assessment was excessive as compared to similar properties within their neighborhood. Appellants reported that similar model dwellings have been assessed from 100% to 107% of their original purchase prices whereas other model dwellings in the area have been assessed from 85% to 95% of their original selling prices. Appellants concluded that the subject property has been assessed now at 102.96% of its purchase price.

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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:	\$	22,359
IMPR.:	\$	70,337
TOTAL:	\$	92,696

Subject only to the State multiplier as applicable.

From the grid analysis, the comparables are one-story frame and masonry dwellings that were 3 years old. Each comparable has a full unfinished "regular" basement of either 2,200 or 2,218 square feet of building area, central air conditioning, and a garage of either 418 or 618 square feet of building area. The comparables have either 2,218 or 2,236 square feet of living area and have improvement assessments ranging from \$65,788 to \$66,065 or from \$29.42 to \$29.75 per square foot of living area. The subject's improvement assessment is \$70,337 or \$31.71 per square foot of living area.

In the grid analysis, the appellants also reported that the subject property was purchased in April 2003 for \$270,095 or \$121.77 per square foot of living area, including land. The three comparable properties described above sold between May and November 2003 for prices ranging from \$300,312 to \$319,527 or from \$134.40 to \$142.90 per square foot of living area, including land. Based on its total assessment, the subject has an estimated market value of \$278,283 or \$125.47 per square foot of living area, including land, utilizing the 2006 three-year median level of assessments for McHenry County of 33.31%.

Based on the foregoing evidence, the appellants requested a reduction in the subject's improvement assessment to \$65,947 or \$29.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$92,696 was disclosed. In support of the subject's assessment, the board of review presented a two-page letter from the Grafton Township Assessor along with a two-page grid analysis of ten suggested comparables of the same model home with "lookout" basements in the subject's subdivision.

The comparable properties were described as "Adler models" of frame exterior construction that were either 1 or 3 years old. Each comparable had a 2,200 square foot "lookout" basement, central air conditioning, and a garage of either 418 or 498 square feet of building area. One comparable also has a fireplace. The dwellings each contain either 2,200 or 2,236 square feet of living area and have improvement assessments ranging from \$69,931 to \$71,923 or from \$31.61 to \$32.17 per square foot of living area.

In response to the sales price data, the board of review reported these same comparables sold between March 2003 and September 2005 for prices ranging from approximately \$258,787 to \$389,005 or from \$115.74 to \$173.97 per square foot of living area, including land. The board of review concurs with the appellants that the subject property was purchased in April 2003 for \$270,095, rounded, or \$121.77 per square foot of living area, including land.

Based on the foregoing 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 that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellants attempted to demonstrate the subject's assessment was inequitable because of the percentage increases in its assessment from 2005 to 2006. The Property Tax Appeal Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. Rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted a total of thirteen comparables for the Board's consideration. The appellants' comparables have been given less weight in the analysis due to their differing basement design, exterior construction, and garage size. The Board finds the comparables submitted by the board of review to be most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$69,931 to \$71,923 or from \$31.61 to \$32.17 per square foot of living area. The subject's improvement assessment of \$70,337 or \$31.71 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity.

The appellants also contended the assessment of the subject property was excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property 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 (3rd Dist. 2002). The Board finds no reduction in the subject's assessment is warranted on the basis of market value evidence.

The Board has given less weight to the sales comparables presented by the appellants due to the differences in exterior construction, basement design, garage size, and date of sale. The Board finds the most similar comparable sales on this record were presented by the board of review. Those comparables that sold most proximate in time to the assessment date at issue were comparables #1, #2, #3 and #4 submitted by the board of review. These comparables sold from December 2004 to September 2005 for prices ranging from \$345,680 to \$389,005 or from \$154.60 to \$173.97 per square foot of living area, including land. Based on its assessment, the subject has an estimated market value of \$278,283 or \$125.47 per square foot of living area, including land, utilizing the 2006 three-year median level of assessments for McHenry County of 33.31%, well below the range established by the best comparable sales in the record. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

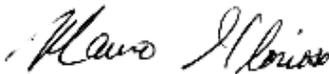
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 24, 2009



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.