

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ronald and Doreen Orist  
DOCKET NO.: 06-01189.001-R-1  
PARCEL NO.: 18-01-229-043

The parties of record before the Property Tax Appeal Board are Ronald and Doreen Orist, the appellants, and the McHenry County Board of Review.

The subject property consists of a 9,573 square foot lakefront parcel with 50' of lake frontage and an average depth of 195'. The parcel has been improved with a one and one-half story frame single-family dwelling built in 1935. The dwelling has a crawl-space foundation, one fireplace and contains 1,872 square feet of living area. The property has a 441 square foot garage and both open and enclosed porches of 40 and 108 square feet, respectively. The property is located in Crystal Lake, Grafton Township, McHenry County, Illinois.

The appellant Ronald Orist appeared before the Property Tax Appeal Board on behalf of the appellants arguing unequal treatment in the assessment process as the basis of this appeal with regard to both the land and improvement assessments. Besides the arguments made at hearing, appellants presented a two-page letter with the appeal contending the dwelling was built before 1935, but there are no building records. Appellants further noted deficiencies in the home due to its crawl-space foundation, settling issues, lack of insulation, need for electrical upgrades, lack of a laundry room, poor condition of windows, poor condition of the original garage, and a summary of renovations made on the property since its purchase in 1999. In support of their claims, the appellants presented a grid analysis of three suggested comparable lakefront properties with 50' of lake frontage, but unknown lot depths, located on the same street and located within blocks of the subject property; however, these comparables were all in the neighboring township of Algonquin, McHenry County, Illinois.

The comparable properties consist of 7,480 to 11,033 square feet of land area. These properties have land assessments ranging from \$42,998 to \$55,778 or from \$5.06 to \$5.82 per square foot of

(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:	\$	77,453
IMPR.:	\$	48,527
TOTAL:	\$	125,980

Subject only to the State multiplier as applicable.

PTAB/cck/5-12

land area. The subject has a land assessment of \$77,453 or \$8.09 per square foot of land area. Based on this evidence, the appellants requested a reduction in their land assessment to \$52,848 or \$5.52 per square foot of land area.

As to the improvement assessment argument, appellants described three frame comparables as being one one-story, one one and one-half story, and one two-story dwelling, each of which appellant describes like the subject as being "100 years" old.<sup>1</sup> One comparable has central air conditioning. Each comparable has one or two fireplaces. Two comparables have crawl-space foundations like the subject and one has a basement of 1,020 square feet of building area. Each property has a garage ranging in size from 400 to 624 square feet of building area. The comparables have various amenities of open and/or enclosed porches or a deck. The dwellings range in size from 1,596 to 2,133 square feet of living area and have improvement assessments ranging from \$38,287 to \$41,571 or from \$17.95 to \$26.05 per square foot of living area. The subject has an improvement assessment of \$48,527 or \$25.92 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$42,074 or \$22.48 per square foot of living area.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$125,980 for the subject property was disclosed. In support of the subject's current land assessment, the board of review relied upon a letter prepared by William Ottley, the Grafton Township Assessor which, as to the land assessment argument, outlined six suggested comparable properties on the lake in Grafton Township and included a grid analysis as to the improvement assessment argument.

The assessor's letter described and the township assessor testified at hearing as to the land assessment methodology for lakefront properties like the subject in Grafton Township. Lakefront lots are assessed using an average depth for each lot of 100' and a standard lake frontage of 50'. Any lots which exceed these standard lot dimensions are deemed to be oversized and calculated at a reduced rate. He testified in "round numbers" that it is "about \$1,300 per front foot on the lake" for 50' of lake frontage and \$100 per depth foot for the standard lot with an additional \$25 per depth foot in excess of 100' and \$648 per lake front foot exceeding 50'.

The assessor further described the subject lot as having 50' of lake frontage and having an average depth of 195' for a land assessment of \$77,453. The six suggested Grafton Township comparable lake lots ranged in front foot by depth size from 50' x 190' to 51' x 200'. These comparable lots had land assessments ranging from \$77,215 to \$78,228. Based on this data, the board

---

<sup>1</sup> In a letter filed with the appeal, appellants noted one of the three comparables "is newer remodel and construction," but the grid analysis uniformly described all of the dwellings as 100 years old.

of review contended that the subject's land assessment is within the range of comparable lakefront lots in Grafton Township.

As further support for the land assessment, the assessor noted that an improved lakefront property of 50' x 152' not far from the subject had been purchased in late 2002 for \$400,000 and shortly after purchase, the dwelling on the property was demolished. From this information, the assessor concluded that the land valuation of the subject property is supported.

Also during presentation of the testimony of the township assessor, the board of review representative re-affirmed with the Grafton Township Assessor that he has no authority to assess or re-assess properties located within another township such as neighboring Algonquin Township. On follow-up questioning by the Hearing Officer to the board of review representative, however, the question was posed whether the board of review has a "duty" to equalize properties across township lines.<sup>2</sup> The board of review representative answered that the McHenry County Board of Review has a duty to ensure that properties within all townships within the county have been assessed properly within "market value." No acknowledgement was made of the authority of the board of review to "equalize" properties as deemed necessary.

In support of the subject's current improvement assessment, the board of review relied upon the same letter from the township assessor and a grid analysis of four suggested comparable properties the assessor prepared along with color photographs and property record cards of the subject and the comparables. Three of the properties were located on the same street as the subject property; each of the comparables was said to be within Grafton Township.

The comparables were described as one one and one-half story and three two-story frame dwellings built between 1935 and 1989. Features of the comparables included central air conditioning, a fireplace, and one or two garages ranging in size from 307 to 736 square feet of building area. Two comparables have basements of 150 and 994 square feet of building area, respectively; two comparables have crawl-space and/or partial slab foundations. Three properties feature decks and three properties have open porches ranging in size from 50 to 426 square feet of building area. The dwellings range in size from 1,474 to 1,938 square feet of living area and have improvement assessments ranging from \$46,712 to \$78,549 or from \$31.69 to \$46.52 per square foot of living area. The subject's improvement assessment of \$25.92 per square foot of living area falls below the range of the most similar comparables presented and thus, the board of review contends the improvement assessment of the subject is correct.

---

<sup>2</sup> The Property Tax Code provides that "the board of review may increase or reduce the entire assessment, or the assessment of any class included therein, if, in its opinion, the assessment has not been made upon the proper basis. The board may also equalize the assessment in any multi-township or township, or part thereof, or any portion of the county." (35 ILCS 200/16-60)

Finally, in response to the appellants' data concerning purported defects in the subject dwelling, the assessor in his letter noted that such considerations would involve a question of the property's market value and would require consideration of sale data of comparably situated properties along with costs to remedy/cure the defects, etc.

Based on the evidence presented, the board of review contended that both the land and improvement assessment of the subject property was equitable within Grafton Township and thus, the board of review requested that the subject's assessment be confirmed.

In written rebuttal filed in this matter, appellants reiterated their desire for equality in treatment between the neighboring townships of Grafton and Algonquin for properties along the same lake. In rebuttal at hearing, appellant Ronald Orist also contended that the property which sold for \$400,000 referenced by the township assessor involved unique circumstances. Namely, he testified the property was purchased by an adjacent landowner who wished to "expand" his yard and was willing to pay 'high, top' dollar for the property.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's land and improvement assessments as the bases 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.

As to the land inequity argument, the appellants analyzed the land assessment data on a per square foot basis. The Property Tax Appeal Board finds, however, that the land assessment of the subject property was calculated on a combined lake front foot and depth factor basis considering a standard lot size of 50' x 100' with differing calculations for oversized lots with more front footage and/or more depth. The appellants' land comparables fail to provide the necessary depth factor information to provide a proper frame of reference for comparison with the assessment of the subject property. Based on this record, the Property Tax Appeal Board finds that the subject property's land assessment of \$77,453 falls within the range of the most similar lake lots presented by the board of review which had land assessments ranging from \$77,215 to \$78,228 along with an explanation of the uniform nature of the lake front foot and depth factor determinations in arriving at the land assessment. The Property

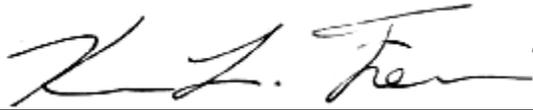
Tax Appeal Board finds a reduction in the subject's land assessment is not warranted on this record.

As to the improvement assessment inequity argument, the parties submitted a total of seven comparables for the Board's consideration. The appellants' comparable #2 has been given less weight in the Board's analysis due to its two-story design as compared to the subject property. Likewise, the Board has given less weight to the board of review's comparables #2, #3 and #4 due to differences in design (two-story) and/or significantly newer age. The Board finds the remaining three comparables submitted by both parties 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 ranging from \$23.42 to \$31.69 per square foot of living area. The subject's improvement assessment of \$25.92 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 improvement assessment is not warranted.

In conclusion, on the basis of the assessment equity information submitted by the parties, the Board finds that the evidence has not demonstrated that the subject property is assessed in excess of what equity would dictate. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessed valuation is not 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.

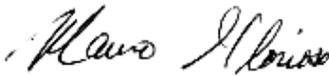
\_\_\_\_\_  
Chairman



\_\_\_\_\_  
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: May 27, 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.