

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Nicholas Finia and Astrid Sinram  
DOCKET NO.: 06-01497.001-R-1  
PARCEL NO.: 09-32-127-001

The parties of record before the Property Tax Appeal Board are Nicholas Finia and Astrid Sinram, the appellants, and the McHenry County Board of Review.

The subject property consists of a two-story style frame and masonry dwelling that contains 3,966 square feet of living area. The home was constructed in 2006. Features of the home include central air-conditioning, one fireplace, an attached three-car garage and a partial unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument the appellants submitted evidence to the Property Tax Appeal Board consisting of a final decision, an aerial photograph, a sales listing, an architectural drawing and grid analysis of four comparable properties. The brick or brick and frame comparables consist of dwellings that were built in either 2004 or 2006 and range in size from 3,472 to 4,502 square feet of living area. The comparables have features that include one fireplace, three or four-car garages and partial unfinished basements. The comparables are situated on lots ranging from 39,639 to 60,200 square feet of land area. They have land assessments ranging from \$22,218 to \$33,545 or from \$0.37 to \$0.85 per square foot of land area. The subject's land assessment is \$26,706 or \$0.65 per square foot of land area. The comparable properties have improvement assessments ranging from \$130,769 to \$143,802 or from \$31.78 to \$37.66 per square foot of living area. The subject has an improvement assessment of \$139,160 or \$35.09 per square foot of living area.

The appellants presented additional arguments regarding the assessor's calculations and methodology used to compute the subject's square footage. The appellants contend the subject's contains 3,468 square feet of living area. In support of this argument, the appellants submitted an architectural CAD drawing. In addition, the appellants disputed the assessment date. They

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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:	\$	26,706
IMPR.:	\$	139,160
TOTAL:	\$	165,866

Subject only to the State multiplier as applicable.

argued that the certificate of occupancy was not issued until July 13, 2006, however, the assessment was made as of January 1, 2006. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$165,866 was disclosed. In support of the subject's assessment, the board of review submitted a letter from the McHenry Township Assessor, a floor plan drawing, photographs, a certificate of occupancy, a real estate listing, a prorated assessment worksheet, a sales ratio report, an equalized land assessed value report and a grid analysis of five comparable properties. The comparables consist of two-story style frame dwellings that were built from 1997 to 2001 and range in size from 2,174 to 2,969 square feet of living area. Features of the comparables include central air-conditioning, a fireplace, garages that contain from 276 to 576 square feet of building area and partial basements. These properties have improvement assessments ranging from \$91,610 to \$102,733 or from \$33.07 to \$43.76 per square foot of living area. The land assessment report depicts 83 properties located in the subject's neighborhood with land assessments ranging from \$19,124 to \$26,706.

The McHenry Township Assessor, Carol Perschke, testified that all buildings are measured based on exterior measurements. This method is uniformly applied within the township. After rechecking the subject's measurements and comparing them to a footprint drawing, the board of review stipulated to the subject containing 3,966 square feet of living area. This would change the subject improvement assessment to \$35.09 per square foot of living area. The assessor also presented the subject's sales listing dated December 2005 which described the home as "ready to move in." She testified that they consistently assess such property at 95% from January 1 until a certificate of occupancy is issued, at which time it is assessed at 100%. The subject's certificate of occupancy was issued July 14, 2006, and the subject's assessment reflects the prorated amount. The assessor further testified that the appellant's comparable #3 was 50% complete until the occupancy certificate issued on November 1, 2006 and comparable #4 had a preferential land assessment with the building being 20% complete on January 1, 2006. Further, testimony depicted the subject's neighborhood is assessed using a site value method. Based on this evidence the board of review requested the subject's total assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' 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 appellants have not overcome this burden.

Section 9-180 of the Property Tax Code states in relevant part:

Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. . . .  
(35 ILCS 200/9-180).

The Board finds the evidence depicts the subject was properly and uniformly prorated and assessed at 95% of fair cash value based on the advertised listing dated December 2005, and at 100% from the date when the certificate of occupancy permit was issued on July 14, 2006.

The Board finds the best evidence of the subject's size was presented by the board of review. Carol Perschke, the McHenry Township Assessor, testified that the subject's measurements were taken from field inspections using exterior measurements and methods normally employed by the township to determine a subject's square footage. In addition, based on the subject's footprint drawing the subject's square footage was reduced to 3,966 square feet of living area. The appellants presented an architectural CAD drawing, however, the architect was not present to verify the drawing or present evidence that the subject was built in accordance with the measurements. Therefore, for purposes of this decision the Board finds the subject contains 3,966 square feet of living area.

The Board finds the parties submitted a total of seven comparables for consideration. The appellants' comparable #2 was the same property as the board of review's comparable #5. The comparables submitted by both parties were generally similar to the subject in exterior construction, design, size and basement finish. These properties had improvement assessments ranging from \$31.78 to \$37.66 per square foot of living area, which support the subject's improvement assessment of \$35.09 per square foot based on the subject containing 3,966 square feet of living area.

The Board finds the appellants failed to establish that the subject's land assessment is not uniform when compared to the properties located within the subject's neighborhood. All of the land comparables have land assessments ranging from \$19,124 to

\$26,706. The subject's land assessment of \$26,706 is within this range. Further, the subject's land assessment is within the range of comparables presented by the appellants which ranged from \$22,218 to \$33,545 or from \$0.37 to \$0.85 per square foot of land area. The subject's land assessment is \$26,706 or \$0.65 per square foot of land area is with this range. Therefore, the Board finds a reduction in the subject's land assessment is not warranted.

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 Board finds the appellants failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

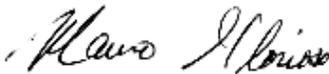
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: February 20, 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.