

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marian Tecza
DOCKET NO.: 06-01515.001-R-1
PARCEL NO.: 14-36-226-030

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 47,859 square foot residential parcel located in Oakwood Hills, 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 subject's improvement assessment was not contested. In support of the land inequity argument, the appellant submitted a grid analysis of four comparable properties located in the subject's subdivision. The comparable lots range in size from 47,540 to 62,075 square feet of land area and have land assessments of \$22,974 or \$28,874 or from \$0.43 to \$0.48 per square foot. The subject has a land assessment of \$31,488 or \$0.66 per square foot. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$21,740 or \$0.45 per square foot.

During the hearing, the appellant testified the rear half of the subject lot drops off at a steep angle and is unusable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$185,858 was disclosed. In support of the subject's land assessment, the board of review submitted a letter prepared by the township assessor, an aerial photograph of the entire subdivision, property record cards and a grid analysis of seven comparable properties, one of which is the appellant's comparable 3. The comparables range in size from 1.05 to 2.48 acres and have land assessments ranging from \$18,375 to \$44,619. The assessor's

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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:	\$	31,488
IMPR.:	\$	154,370
TOTAL:	\$	185,858

Subject only to the State multiplier as applicable.

letter explained that lots in the subject's subdivision are assessed on a per site basis, not on a per square foot, or even a per acre basis. The board of review also submitted a list of all 35 lots in the subdivision, along with their land assessments, which range from \$250 to \$44,619. The median land assessment is \$28,874. The lots with the five lowest assessments are part of the conservation easement, have preferential assessments because they have almost no buildable land, or, in one case, are adjacent to another lot.

During the hearing, the board of review's representative called the deputy township assessor as a witness. This witness testified there are four basic categories of land assessments in the subject's subdivision. The first and lowest category, whose lots have high tension power lines and towers behind them, are assessed at \$18,375 per lot, such as the board of review's comparable 7. The second category involves lots on a long curve in the main street in the subdivision. These lots have a great deal of frontage, but very little back yard area and are assessed at \$22,974, like the appellant's comparables 1 and 2. The third category includes what are considered standard lots, which are assessed at \$28,874 (eleven lots), like the appellant's comparables 3 and 4 and the board of review's comparables 2, 4, and 5. The fourth category includes lots that have a nature preserve behind them that is owned by the Village of Oakwood Hills and on which no structures can be built. Some lots also have a conservation easement behind them. The lots in this fourth category have assessments that range from \$31,488 (the subject), to \$44,619 (four lots), like the board of review's comparable 6. The deputy assessor explained that differences in land assessments in the fourth category occurred because of substandard soils, or proximity to the conservation easement. The subject's land assessment is the lowest of the nine lots in the fourth category. Finally, the witness testified the four categories of land assessments reflect the sales prices of the various lots in the subdivision when it was developed.

After hearing the testimony 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 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 35 lots in the subject's subdivision, with five exceptions, are grouped into four categories and are assessed on a per site basis, not a per square foot basis, as presumed by the appellant. The first category includes lots with high tension power lines or towers behind them. The second category includes two lots on a long street curve with small back yards. The third category, made up of what are considered standard lots, includes eleven properties with land assessments of \$28,874. The fourth category includes nine lots which back up to a nature preserve like the subject. The subject's land assessment of \$31,488, is the lowest in this fourth category. The Board finds the board of review demonstrated a uniform method was utilized to assess lots in the subject's subdivision, based on certain characteristics. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

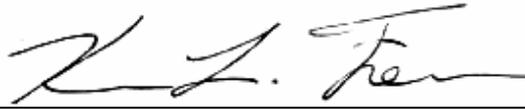
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties 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 appellant 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



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.