

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard R. Haefele
DOCKET NO.: 06-01579.001-R-1
PARCEL NO.: 14-32-380-003

The parties of record before the Property Tax Appeal Board are Richard R. Haefele, the appellant, and the McHenry County Board of Review.

The subject property consists of a one and one-half-story style frame dwelling built in 2001 that contains 2,012 square feet of living area. The subject is situated on a .21 acre site. Features of the home include central air-conditioning, one fireplace, a 520 square foot detached garage and a full unfinished basement.

The appellant 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 appellant submitted a grid analysis of three comparable properties located in close proximity to the subject. The comparables consist of frame or brick and frame dwellings that were built from 1935 to 2001 and range in size from 1,840 to 2,396 square feet of living area. The comparables have features that include one or two fireplaces, garages that contain from 540 to 720 square feet of building area and partial or full basements. One of the comparables has a basement with some finished area, and two of the comparables have central air-conditioning. The comparables are situated on sites ranging from .19 to 1.01 acres. These properties have improvement assessments ranging from \$57,760 to \$75,031 or from \$31.15 to \$37.40 per square foot of living area. The subject has an improvement assessment of \$74,907 or \$37.23 per square foot of living area. The comparables have land assessments ranging from \$12,836 to \$25,271. The subject has a land assessment of \$27,796. Based on this evidence, the appellant 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 \$242,180 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, photographs and a grid

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	22,744
IMPR.:	\$	74,907
TOTAL:	\$	97,651

Subject only to the State multiplier as applicable.

PTAB/eeb/Jan.08/2006-01579

analysis of three comparable properties located in the subject's subdivision. The comparables consist of part one-story and part two-story frame dwellings built in either 2002 or 2003 and range in size from 1,821 to 2,149 square feet of living area. Features of the comparables include central air-conditioning, a fireplace, garages that contain from 440 to 598 square feet of building area and partial or full unfinished basements. These properties have improvement assessments ranging from \$95,707 to \$103,872 or from \$48.34 to \$52.56 per square foot of living area. The comparables are situated on lots ranging from .21 to .24 acres and have a land assessment of \$22,744. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During cross-examination, the Nunda Township Assessor, Karen Sawyer, testified that the lots located within the subject's subdivision are uniformly assessed using a site value method based on market sales within the subject's neighborhood. No documentation regarding land sales was introduced into the record to support this argument. Further, no evidence was presented to support any adjustments made to the site value assessments. The testimony indicated that the subject's land assessment was reduced to \$25,505 in 2007, however, this was only in conjunction with the subject's improvement assessment increasing.

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 land assessment is 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 overcome this burden.

The Board finds the parties submitted six comparables for its consideration. The Board finds the appellant's comparables #2 and #3 are dissimilar to the subject in exterior construction, location and/or age when compared to the subject. Therefore, these comparables received reduced weight in the Board's analysis. The Board finds the remaining comparables submitted by both parties were similar to the subject in most respects. These most representative comparables, all located within the subject's subdivision, had improvement assessments ranging from \$37.40 to \$52.56 per square foot of living area, which support the subject's improvement assessment of \$37.23 per square foot. The Board finds no reduction in the subject's improvement assessment is warranted.

Further, the most similar comparables within the subject's subdivision have land assessments ranging from \$22,744 to

\$25,271. The subject has a land assessment of \$27,796 which is above this range. The Board of review's comparables, situated on the same street as the subject and within the same subdivision of the subject have land assessments that are over \$5,000 less than the subject. Based on the testimony and evidence submitted, the Board finds the subject's land assessment is excessive when compared to the properties submitted by both parties.

In conclusion, the Board finds the subject's improvement assessment is equitable based on the comparables submitted by both parties. Further, the Board finds the appellant has established unequal treatment in the assessment process by clear and convincing evidence regarding the subject's land assessment and a reduction in the subject's land assessment is warranted.

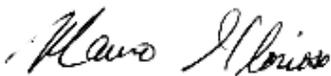
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: 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.