



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Paul Smith  
DOCKET NO.: 06-01641.001-R-1  
PARCEL NO.: 17-33-227-004

The parties of record before the Property Tax Appeal Board are Paul Smith, the appellant, and the McHenry County Board of Review.

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:** \$ 27,532  
**IMPR:** \$136,524  
**TOTAL:** \$164,056

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 1.2-acres has been improved with a two-year old, two-story dwelling of frame and masonry construction that contains 3,796 square feet of living area with a full, unfinished basement, central air conditioning with one unit, one fireplace, and a three-car attached garage of 672 square feet of building area. The property is located in Marengo, Coral Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board first contending that the recorded size of the subject dwelling was incorrect. Appellant further contended that the subject property was both not equitably assessed and overvalued based upon its assessment or as the appellant put it he was "over taxed." In this regard, appellant submitted a letter asserting that from 2004 to 2005, the taxes on the subject property increased 105% as compared to a neighboring property of "twice the size" in land area, but with taxes that increased only about 47%, even though the neighboring property has an in-ground pool and four-car garage.

With regard to the size of the subject dwelling, the appellant contended that the dwelling contains 3,500 square feet of living area. In this regard, the appellant testified that the dwelling features a two-story entry foyer and a two-story family room (i.e., cathedral ceilings) and he also noted that the subject features several 2' by 6' walls. Appellant provided no other specific information as to why he contended the subject's dwelling size was incorrectly recorded by the assessing officials.

In response to the size issue, the board of review submitted a footprint schematic drawing of the dwelling and indicated the dwelling contains 3,796 square feet of living area. In support of the total living area square footage, the drawing reflects the first story area as 1,968 square feet and the drawing reflects two sections of second story area of 1,216 and 612 square feet, respectively.

In support of the inequity and overvaluation arguments, the appellant submitted a grid analysis with three suggested comparable properties, each of which include recent sales data and two of which include assessment data. The comparables were described as being either one block or 1-mile from the subject property and consisted of parcels of either 1-acre or 1.25-acres. The parcels were improved with two-story frame and masonry dwellings which the appellant testified were all of a similar age to the subject, however, the attached data sheets reflect the properties ranged from new to 6 years old. The dwellings contained 3,000 or 3,200 square feet of living area, respectively, based on data taken from Multiple Listing Service sheets. The comparables featured full unfinished basements, central air conditioning with two units, one or two fireplaces, and garages of 700 square feet of building area.

Appellant's comparables #2 and #3 had improvement assessments of \$103,653 and \$120,089, respectively, or \$34.55 and \$37.53 per square foot of living area. The subject had an improvement assessment of \$155,142 or, based on 3,796 square feet of living area, an improvement assessment of \$44.33 per square foot of living area.

As stated in the grid analysis, the three comparables sold between December 2004 and March 2006 for prices ranging from \$410,000 to \$476,000 or from \$136.41 to \$148.75 per square foot of living area, including land. The subject's total assessment of \$182,674 reflects an estimated market value of \$548,406 or \$144.47 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 this evidence, the appellant requested a reduction in the subject's total assessment to \$161,302 or reflecting a market value of approximately \$484,245 or \$127.58 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of the subject totaling \$182,674 was disclosed. The board of review submitted the schematic of the subject dwelling along with a photograph of the subject. The board further indicated that "assessor's living space included living area above garage." While the board of review submitted documentation from the local board of review hearing, at the hearing of this matter the board representative conceded that the board of review was not relying upon the "appellant's comparables" grid of properties built between 1992 and 1997 which ranged in size from 2,537 to 2,590 square feet of living area in order to support the subject's current assessment.<sup>1</sup> 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 warranted.

As to appellant's complaint about the percentage increases in the subject's taxes, the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation (86 Ill. Admin. Code, Sec. 1910.10(f)). The appellant argued that the subject's assessment was inappropriate because of the percentage tax increase from 2004 to 2005 as comparing to a larger neighboring property. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. Property taxes are based on assessments with adjustments made for an exemptions to which the taxpayer may be entitled; the Board finds rising or falling taxes 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 further 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 which may then reflect increased or decreased property taxes.

The appellant first contended 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

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<sup>1</sup> The appellant had submitted three different comparables at the board of review hearing level and was advised that these were not suitable comparables due to differences in age and size of the dwellings, among other things.

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 appellant has met this burden on this record.

Appellant submitted two equity comparables for consideration by the Property Tax Appeal. The board of review submitted no equity comparables upon which it was relying to support the subject's 2006 assessment as its submission only included comparables which had previously been presented and criticized for being too old and small as compared to the subject dwelling. The Property Tax Appeal Board finds appellant's comparables #2 and #3 were sufficiently similar to the subject in size, style, exterior construction, features and/or age to compare to the subject. These comparables had improvement assessments of \$103,653 and \$120,089, respectively, or \$34.55 and \$37.53 per square foot of living area, respectively. The subject's improvement assessment of \$155,142 or \$44.33 per square foot of living area is above this range. The comparables have one feature not enjoyed by the subject, namely, a second air conditioning unit. Otherwise the comparables are similar, but for their living area square footage. In this regard, accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement assessment is warranted in accordance with the request made by the appellant in this proceeding.

While the appellant made a request for a reduction in the subject's land assessment, the appellant's evidence did not establish an inequity in the land assessment. The subject parcel was described as 1.2-acres with a land assessment of \$27,532. The three comparables were described as 1.0 and 1.25-acre parcels with land assessments ranging from \$24,522 to \$32,464. The subject's land assessment falls within the range of the comparables presented and does not warrant a reduction in the subject's land assessment.

The appellant also contended the assessment of the subject property is 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 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record which supported a reduction in the subject's improvement assessment on grounds of lack of uniformity does not support any further reduction in the subject's assessment on grounds of overvaluation.

As to the overvaluation claim, the appellant presented three comparable sales occurring between December 2004 and March 2006

for prices ranging from \$410,000 to \$476,000 or from \$136.41 to \$148.75 per square foot of living area, including land. After reducing the subject's total assessment on equity grounds to \$164,056, this new total assessment reflects an estimated market value of \$492,513 or \$129.75 per square foot of living area, including land, utilizing the 2006 three-year median level of assessments of McHenry County of 33.31%, which is slightly below the range of the comparable sales presented. Thus, the Board finds that the subject's assessment has been appropriately reduced on grounds of lack of uniformity and no further reduction on the basis of overvaluation is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: October 28, 2009

*Allen Castrovillari*

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.