



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

APPELLANT: Michael R. Whalen  
DOCKET NO.: 06-01711.001-R-1  
PARCEL NO.: 14-06-401-005

The parties of record before the Property Tax Appeal Board are Michael R. Whalen, the appellant; and the McHenry County Board of Review.

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: \$ 47,827**  
**IMPR.: \$ 109,798**  
**TOTAL: \$ 157,625**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of frame construction that contains 2,492 square feet of living area. The dwelling was constructed in 1987. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage. The property has a 3.99 acre site and is located in the Saddle Creek Trails subdivision in McHenry, Nunda Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions, photographs and assessment information on twenty-five comparables located throughout Nunda Township. The appellant completed the

Assessment Equity Grid Analysis on the Residential Appeal Form using four of the comparables. These comparables were composed of two-story dwellings of frame construction that ranged in size from 2,348 to 3,132 square feet of living area. These comparables were built from 1986 to 1992 and were frame construction. The comparables were located from across the street from the subject to 5.61 miles from the subject property. Each comparable had a basement, each comparable had central air conditioning, three comparables had a fireplace and the comparables had either a 2 or 4-car garage. The appellant also indicated that comparable one had a pool and a barn. The appellant further indicated that comparable 4 had an addition and an accessory building. The appellant indicated these four comparables had improvement assessments ranging from \$85,511 to \$114,487 or from \$35.01 to \$41.23 per square foot of living area.

The appellant also submitted an Attachment to Residential Real Assessment Complaint listing all 25 comparables by address, indicating their building square footage, assessed value of building and assessment per square foot. The appellant submitted the property record cards (web edition) and photographs for these properties depicting that 24 of the properties as two-story dwellings and one comparable is a one-story home. The property record cards also listed the subdivisions where the comparables were located. Only three of the comparables were located in the subject's subdivision. The photographs depict the 23 dwellings to be of frame construction, one comparable being of brick construction and another comparable also having some brick trim exterior construction. Each comparable had a full or partial basement, 23 comparables had central air conditioning and 23 comparables had 1 fireplace. The property record cards did not describe whether the properties had garages but the photographs seem to depict each home as having a 2 or 3-car attached garage. The dwellings were constructed from 1979 to 2003. The appellant indicated that the comparables had improvement assessments ranging from \$78,232 to \$150,202 or from \$31.09 to \$41.72 per square foot of living area. The appellant indicated the average for these homes is \$37.68 per square foot, which is 75% of the square foot assessment assigned to the subject dwelling.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$93,898 or \$37.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$157,625 was disclosed. The subject has an improvement assessment of \$109,798 or \$44.06 per square foot of living area.

To demonstrate the subject is equitably assessed the board of review submitted information and an analysis using four of the appellant's comparables and three additional comparables located in the same subdivision as the subject property. The additional comparables were improved with a 1.5-story and two, 2-story dwellings of frame, brick or frame and brick exterior construction that ranged in size from 2,300 to 2,884 square feet of living area. Each comparable had a basement, each comparable had central air conditioning, two comparables have one or two fireplaces and each comparable has a two-car garage ranging in size from 528 to 775 square feet. The dwellings were constructed in 1977 and 1979. These properties have improvement assessments ranging from \$111,512 to \$143,586 or from \$45.47 to \$49.79 per square foot of living area. The board of review requested confirmation of the subject's assessment.

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 the appeal. The Board further finds the evidence in the record supports the subject's improvement assessment.

The appellant argued assessment inequity with respect to the improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

The Property Tax Appeal Board finds the record contains information on 28 comparables located in Nunda Township that offer various degrees of similarity to the subject property. The Board gives most weight to those comparables located in the subject's subdivision. Of the six comparables located in the subject's subdivision, one was improved with 1.5-story dwelling and one was improved with a 1-story dwelling, the Board gave these comparables little weight due to their different style from the subject. The remaining four comparables were improved

with two-story dwellings of frame or brick and frame exterior construction that ranged in size from 2,348 to 2,884 square feet of living area. The comparables had similar features as the subject property and were constructed from 1977 to 1986, with three being built in 1977 and 1979. These properties had improvement assessments ranging from \$96,819 to \$143,586 or from \$38.79 to \$49.79 per square foot of living area. The subject has an improvement assessment of \$109,798 or \$44.06 per square foot of living area, which is within the range established by the best comparables in the record.

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.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mark A. Lewis*

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: December 23, 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.