



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

APPELLANT: Arthur Stephens  
DOCKET NO.: 07-03340.001-R-1  
PARCEL NO.: 14-26-304-016

The parties of record before the Property Tax Appeal Board are Arthur Stephens, the appellant, by attorney Brian S. Maher, of Weis, DuBrock & Doody in Chicago, 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:** \$21,817  
**IMPR:** \$145,587  
**TOTAL:** \$167,404

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of frame and masonry construction containing 3,733 square feet of living area. The dwelling is 6 years old. Features of the home include a 1,770 square foot basement, central air conditioning, two fireplaces, and a three-car garage of 879 square feet of building area. The property is located in Prairie Grove, Nunda Township, McHenry County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant through legal counsel submitted limited information on three comparable properties<sup>1</sup> described as two-story frame and masonry dwellings that range in age from 5 to 14 years old. The comparable dwellings range in size from 3,834 to 4,294 square feet of living area. Features include basements ranging in size from 1,705 to 2,040 square feet of building area, central air conditioning, one or two fireplaces, and three-car garages ranging in size from 748 to 826 square feet of building area. The comparables have improvement assessments ranging from \$131,211 to \$156,090 or from \$34.22 to

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<sup>1</sup> The board of review reiterated the appellant's comparables and provided some of the comparative data such as exterior construction and garage information.

\$36.35 per square foot of living area. The subject's improvement assessment is \$145,587 or \$39.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$132,820 or \$35.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$167,404 was disclosed. The board of review presented descriptions and assessment information on two comparable properties along with an aerial photograph depicting the location of the subject and all comparables.

The two comparables consist of two-story frame and masonry dwellings that are 6 and 12 years old, respectively. The dwellings contain 3,180 and 3,622 square feet of living area and feature basements of 1,659 and 1,753 square feet of building area, one of which has 1,402 square feet of finished area. The homes have central air conditioning, one or two fireplaces, and three-car garages of 768 and 798 square feet. The properties have improvement assessments of \$43.38 and \$44.49 per square foot of living area. Based on this evidence, 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 not warranted.

The appellant contends 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 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 not met this burden.

The parties submitted a total of five equity comparables to support their respective positions before the Property Tax Appeal Board. These comparables had improvement assessments ranging from \$34.22 and \$44.49 per square foot of living area. The subject's improvement assessment of \$39.00 per square foot of living area is within the range established by the similar comparables presented on this record. 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 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 taxation 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

*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: December 23, 2010

*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.