



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

APPELLANT: Leonard & Esther Grzenia  
DOCKET NO.: 07-04054.001-R-1  
PARCEL NO.: 18-25-227-004

The parties of record before the Property Tax Appeal Board are Leonard & Esther Grzenia, the appellants, 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:       \$23,712**  
**IMPR.:      \$99,701**  
**TOTAL:     \$123,413**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 7,122 square feet of land area is improved with a one-story "Augusta" model dwelling of frame and masonry exterior construction containing 2,255 square feet of living area. The dwelling is 8 years old. Features of the home include a full basement that is partially finished, central air conditioning, and an attached garage of 456 square feet of building area. The property is located in Lake In The Hills, Grafton Township, McHenry County.

The appellants' appeal is based on unequal treatment in the assessment process disputing both the land and improvement assessments of the subject property. In correspondence submitted with the appeal, the appellants in particular questioned the assessment increase of 4.85% from 2006 to 2007 "in a depressed housing market, as you are well aware of, is totally unconscionable." Appellants further noted that the increases in assessments exceed increases in social security benefits for seniors which creates hardships.

In support of the inequity argument, the appellants submitted a grid analysis of four comparable properties located either 1/8 or 1/10 of a mile from the subject property. The comparables were parcels ranging in size from 7,203 to 10,234 square feet of land

area. The comparables had land assessments of \$23,712 or \$49,775 or from \$2.32 to \$6.27 per square foot of land area. The subject has a land assessment of \$23,712 or \$3.33 per square foot of land area. Based on this evidence, the appellants requested a land assessment reduction to \$22,815 or \$3.20 per square foot of land area.

As to the improvement inequity argument, the comparables were also described as two, one-story and two, two-story frame and masonry dwellings that range in age from 14 to 16 years old. The comparable dwellings range in size from 1,993 to 3,131 square feet of living area. Features include full unfinished basements, central air conditioning, one or three fireplaces, and garages ranging in size from 431 to 695 square feet of building area. The comparables have improvement assessments ranging from \$92,309 to \$128,993 or from \$40.31 to \$49.79 per square foot of living area. The subject's improvement assessment is \$99,701 or \$44.21 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$95,115 or \$42.18 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 \$123,413 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis of three comparable properties located in the subject's subdivision.

The comparable parcels ranged in size from 7,881 to 9,870 square feet of land area. The comparables had land assessments ranging from \$23,701 to \$32,927 or from \$2.91 to \$3.51 per square foot of land area. As to the improvement, the comparables were described as "Augusta" model frame and masonry dwellings that were 5 or 8 years old. The dwellings range in size from 2,233 to 2,277 square feet of living area. Features include full basements, one of which is a walkout style, central air conditioning, and garages of 456 or 570 square feet of building area. Two comparables had a fireplace. These properties have improvement assessments ranging from \$99,974 to \$117,049 or from \$44.77 to \$51.40 per square foot of living area.

In response to the appellants' data, the board of review noted that appellants' comparable #3 was not a one-story dwelling like the subject and that appellants' comparable #4 was not within Grafton Township. Moreover, to the extent that comparables #1 and #2 are similar style dwellings to the subject, these comparables were assessed more than the subject on a per-square-foot basis.

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 appellants contend 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). 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 appellants have not met this burden.

In a brief submitted with the appeal, the appellants contended the subject property had received an assessment increase from 2006 to 2007 of 4.85%. While no specific further evidence of this percentage increase was presented by the appellants, the Board notes that it finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments 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.

As to the inequity argument, the parties submitted seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparables #3 and #4 due to their two-story design as comparable to the subject's one-story design. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$44.77 to \$51.40 per square foot of living area. The subject's improvement assessment of \$44.21 per square foot of living area is below the range established by the most similar comparables and further appears justified in light of board of review comparable #1 which is nearly identical to the subject. Board of review comparable #1 is only 22 square feet smaller in living area, but the subject features a deck not enjoyed by this comparables. 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 appellants 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 appellants have 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

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

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: May 21, 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.