



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

APPELLANT: Nancy Myslenski
DOCKET NO.: 07-04115.001-R-1
PARCEL NO.: 14-35-301-011

The parties of record before the Property Tax Appeal Board are Nancy Myslenski, 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: \$33,648
IMPR: \$155,446
TOTAL: \$189,094

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,686 square feet of living area. The dwelling is 11 years old. Features of the home include a partially finished basement, central air conditioning, two fireplaces, and an attached three-car garage of 808 square feet of building area. The property is located in Crystal Lake, Nunda Township, McHenry County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement assessment; no dispute was raised concerning the land assessment. In support of the inequity argument, the appellant submitted a grid analysis of three comparable properties described as two-story frame and masonry dwellings that were 11 or 14 years old. The comparable dwellings range in size from 3,676 to 3,791 square feet of living area. Features include unfinished basements, central air conditioning, one or two fireplaces, and a three-car garage ranging in size from 677 to 713 square feet of building area. Appellant also reports that both comparables #2 and #3 have

pools.¹ These comparables have improvement assessments ranging from \$147,059 to \$150,348 or from \$38.79 to \$40.90 per square foot of living area. The subject's improvement assessment is \$155,446 or \$42.17 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$147,059 or \$39.90 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 \$189,094 was disclosed. In support of the subject's current assessment, the board of review presented a spreadsheet with appellant's comparables #1 through #3 followed by the board of review's comparables #4 through #6.

The three comparable properties were described by the board of review as two-story frame and masonry dwellings that range in age from 3 to 13 years old. One comparable was said to be in the subject's subdivision and two were "less than ½-mile" from the subject. The dwellings range in size from 3,496 to 3,738 square feet of living area. Features include basements, one of which had 1,900 square feet of finished area and one of which was noted to be an "English" basement. Each of the comparables had central air conditioning, one or two fireplaces, and a three-car garage of 698 or 716 square feet of building area. These properties have improvement assessments ranging from \$172,864 to \$176,430 or from \$47.20 to \$49.76 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). 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 not met this burden.

The parties submitted six equity comparables for the Board's consideration in order to support their respective positions. The Board has given less weight to board of review comparables #5

¹ The assessor's reiteration of the appellant's comparables fails to note a pool as an assessed feature for comparable #2 although the underlying property record card reflects a permit for a swimming pool was obtained in August 2006.

and #6 due to differences in age and/or size from the subject dwelling. The Board finds the remaining four 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 \$38.79 to \$47.20 per square foot of living area. The subject's improvement assessment of \$42.17 per square foot of living area is within the range established by the most similar comparables and appears well justified given its superior basement finish as compared to all but comparable #4. The subject also has a superior garage size not found in any of the comparables presented. 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

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.