



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

APPELLANT: Glen Koepke  
DOCKET NO.: 07-04145.001-R-1  
PARCEL NO.: 14-36-226-023

The parties of record before the Property Tax Appeal Board are Glen Koepke, 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:** \$46,810  
**IMPR:** \$209,204  
**TOTAL:** \$256,014

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of brick exterior construction containing 4,587 square feet of living area. The dwelling is 3 years old. Features of the home include a full, unfinished walkout-style basement of 2,724 square feet of building area, central air conditioning, three fireplaces, and an attached four-car garage of 1,018 square feet of building area. The property is located in Cary, 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. The appellant submitted a grid analysis with information on three comparable properties located on the same street and subdivision as the subject and described as two-story dwellings that range in age from 3 to 12 years old. The comparable dwellings range in size from 2,863 to 5,459 square feet of living area. Features include basements ranging in size from 1,376 to 3,126 square feet of building area, central air conditioning and one fireplace for each dwelling. The appellant did not include any data concerning exterior construction, basement finish or style, or garages for the comparables, but the board of review provided the missing

data: the dwellings were of stucco and brick, frame and stone, or frame and brick exterior construction; the basements were unfinished with one walkout-style and one English basement; and the garages ranged in size from 886 to 1,461 square feet of building area. The comparables have improvement assessments ranging from \$117,963 to \$214,968 or from \$38.00 to \$41.20 per square foot of living area. The subject's improvement assessment is \$209,204 or \$45.61 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$181,278 or \$39.52 per square foot of living area which reflects the average per-square-foot improvement assessment of the three comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$256,014 was disclosed. In support of the subject's assessment, the board of review presented a spreadsheet reiterating the appellant's comparables #1 through #3 and presenting its own comparables #4 through #6.

Two of the three comparables presented by the board of review were located in the subject's subdivision and the third comparable was located within less than 1-mile from the subject. The comparables were described as two-story frame and brick dwellings that range in age from 3 to 12 years old. The dwellings range in size from 3,950 to 4,659 square feet of living area. Features include full unfinished basements, one of which was a walkout-style and one of which was an English basement. Each comparable had central air conditioning, two fireplaces, and a three or four-car garage ranging in size from 804 to 1,169 square feet of building area. These properties have improvement assessments ranging from \$175,224 to \$213,421 or from \$44.17 to \$45.81 per square foot of living area.

In response to the appellant's evidence, the township assessor noted in a letter that the appellant's comparables differed in size from the subject. Based on the foregoing 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 to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables and board of review comparable #5 due to differences in age and/or size from the subject dwelling. The Board finds the remaining two comparables submitted by the board of review were most similar to the subject in size, style, 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 of \$44.17 and \$45.81 per square foot of living area. The subject's improvement assessment of \$45.61 per square foot of living area is within the range established by the most similar 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 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.