



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

APPELLANT: Albert & Barbara Claps
DOCKET NO.: 07-04395.001-F-1
PARCEL NO.: 16-09-100-010

The parties of record before the Property Tax Appeal Board are Albert & Barbara Claps, the appellants; and the McHenry County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

F/Land:	\$620
Homesite:	\$27,207
Residence:	\$83,850
Outbuildings:	\$16,747
TOTAL:	\$128,424

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 435,600 square feet of land improved with a two-story frame dwelling containing 2,600 square feet of living area that is 30 years of age. Features include a crawl space foundation, central air conditioning, two fireplaces and an attached two-car garage. The subject also contains two out-buildings, one contains 12 horse stalls and the other is used as an indoor riding arena.

Appellant Albert Claps appeared on behalf of the appellants before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. The appellants are not disputing the subject's land or farmland assessments. In support of these claims, the appellants submitted a grid analysis detailing five comparable properties, photographs and property record cards. The comparables are located within four miles of the subject and range from 19 to 35 years old. Three of the homes have central air conditioning, two have at least one fireplace, four have a partial or full basement

and each has a garage ranging from 484 to 814 square feet of building area. The comparables range in size from 1,568 to 2,802 square feet of living area and have improvement assessment ranging from \$77,390 to \$195,850 or from \$33.30 to \$92.95 per square foot of living area. The subject property has an improvement assessment of \$138,759 or \$53.37 per square foot of living area.

Sales information provided by the appellant indicates two of the homes sold in May and October 2007 for \$425,000 and \$700,000, respectively. The sale occurring in May 2007 included farmland while the sale occurring in October 2007 for \$700,000 does not include farmland. In addition, comparable #4 was described as including a riding arena and a 10 stall horse barn. The board of review agreed that comparable #4 was most similar to the subject. The evidence also depicted the subject was purchased in September 2005 for \$527,500. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$183,333 was disclosed. In support of the subject's assessment, the board of review relied upon the evidence submitted by the appellants. The assessor was not present at the hearing to provide direct testimony or subject to cross-examination in support of the assessment. Based on the appellants' evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellants contend assessment inequity as one basis of the appeal. The Illinois Supreme Court has held that 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 the appellants have overcome this burden.

Based on the evidence presented and the testimony of both parties, the Board finds the appellants' comparable #4 is most similar to the subject in size, location, land area, age and most features. This property is also used as a horse farm and has a riding arena, similar to the subject along with numerous horse stalls. The Board further finds comparable #4 is slightly superior to the subject because it contains "a modern riding facility" as described by the board of review and because it has a basement, which the subject does not enjoy. The Board gave less weight to comparables #1, #2, #3 and #5 because these properties were dissimilar to the subject in land area, design, age and/or size when compared to the subject. The Board also questions the improvement assessment for comparable #5 at \$92.95 per square foot of living area, which is significantly higher

than all other comparables, and could not be explained by the board of review. After considering the adjustments and differences in all of the comparables and the subject, the Board finds the subject's improvement assessment is excessive and therefore a reduction in the subject's improvement assessment is warranted.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellants submitted two sale comparables. The Board gave less weight to comparable #1 because this property included farmland, which based on productivity, may significantly alter its sale price. In addition, the Board gave less weight to comparable sale #4 because this property includes a modern riding arena and facility, which is slightly similar to the subject, however, the Board finds this too may significantly affect its sale price. Therefore, the Board finds the sales evidence herein does not justify a further reduction beyond that given in the appellants' inequity argument.

Based on this analysis, the Property Tax Appeal Board finds the appellants have demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence and a 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn P. 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: October 21, 2011

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.