



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

APPELLANT: Richard Haefele
DOCKET NO.: 07-06466.001-R-1
PARCEL NO.: 14-32-380-003

The parties of record before the Property Tax Appeal Board are Richard Haefele, 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: \$ 25,505
IMPR.: \$ 93,326
TOTAL: \$ 118,831

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of one and one-half story frame dwelling containing 2,012¹ square feet of living area that was built in 2001. Features include an unfinished basement, central air conditioning, a fireplace, and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this claim, the appellant submitted property record cards and an equity analysis of three suggested comparables. Comparable 1 is located in close proximity along the subject's street and comparables 2 and 3 are located in different subdivisions approximately .33 and .55 of a mile from the subject, respectively. The comparables consist of one and one-half story frame or brick and frame dwellings that were built from 1935 to 2001. Two comparables have partial unfinished

¹ The appellant's assessment analysis described the subject dwelling as containing 1,900 square feet of living area. However, the subject's property record card submitted by both parties depicts that the subject dwelling has 2,012 square feet of living area.

basements and one comparable has a full, partially finished basement. Other features include one or two fireplaces and two or three-car garages. Two comparables have central air conditioning. The dwellings range in size from 1,840 to 2,396 square feet of living area. They have improvement assessments² ranging from \$60,596 to \$97,112 or from \$32.68 to \$48.41 per square foot of living area. The subject property has an improvement assessment of \$93,326 or \$46.38 per square foot of living area.

The comparables have lots that range in size from .19 to 1.01 acres of land area with land assessments ranging from \$13,466 to \$23,187. The subject property has a .21 of an acre of land area with a land assessment of \$25,505

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal." The evidence indicates the subject property has a final 2007 total assessment of \$118,831. In support of the subject's assessment, the board of review submitted photographs, property record cards and an improvement assessment analysis of five suggested comparables located in close proximity along the subject's street. In addition, the board of review submitted a land equity map detailing the land assessments for 18 properties that surround the subject.

The improvement comparables consist of one and one-half story frame dwellings that were built in 2002 or 2003. Four comparables have full or partial unfinished basements and one comparable has a partial finished basement. Other features include central air conditioning, one fireplace and two car garages. The dwellings range in size from 1,610 to 2,149 square feet of living area. They have 2007 improvement assessments ranging from \$71,549 to \$96,514 or from \$44.44 to \$45.67 per square foot of living area.

The land analysis depicts 18 lots that surround the subject property. Their land sizes were generally similar to the subject. They had land assessments ranging from \$20,870 to \$25,505. Two comparables back to open space and have land assessments of \$25,505 like the subject.

Based on this evidence, the board of review argued the subject property is equitably assessed.

In rebuttal, the appellant did not understand the evidence submitted by the township assessor on behalf of the board of

² The appellant used 2006 assessment amounts for the comparables. The board of review supplied the 2007 land and improvement assessments amounts for the comparable properties submitted by the appellant as depicted on their updated property record cards.

review. The appellant argued he did not submit any comparable properties. The appellant next referenced another assessment comparable property not originally submitted by either party to further support the assessment inequity claim. The appellant also argued he supplied a new appraisal that valued the subject considerably less than the county, which was rejected by the board of review. The Board finds the appellant did not submit an appraisal of the subject property in his original submission of evidence, but filed this appeal on the grounds of assessment inequity. Section 16-180 of the Property Tax Code proved in pertinent part:

Each Appeal shall be limited to the grounds listed in the appeal petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180).

Furthermore, the Board finds it cannot consider this new evidence during the rebuttal period. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence **such as an appraisal or newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill. Adm. Code §1910.66(c)).

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 no reduction in the subject's assessment is warranted.

The appellant argued unequal treatment in the assessment process. 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 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 overcome this burden of proof.

With respect to the subject's improvement assessment, the parties submitted descriptions and assessment information for eight suggested comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparables 2 and 3 submitted by the appellant due to their older age and distant location when compared to the subject. The Board also gave less weight to comparables 4 and 5 submitted by the board of review due to their smaller dwelling size when compared to the subject. The Property Tax Appeal Board finds the four remaining comparables are most similar to the subject in location, design, age, size, and features. They have improvement assessments ranging from \$83,159 to \$97,112 or from \$44.91 to \$48.41 per

square foot of living area. The subject property has an improvement assessment of \$93,326 or \$46.38 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, the Board finds the parties submitted land assessment information for 21 suggested land comparables. The Property Tax Appeal Board gave less weight to comparables 2 and 3 submitted by the appellant due to their distant locations in different subdivisions and/or dissimilar size when compared to the subject. The Board further finds the board of review submitted land assessment information on 18 properties that surround the subject. Their land sizes were generally similar to the subject and they had land assessments ranging from \$20,870 to \$25,505. Two comparables back to open space and have land assessments of \$25,505. The subject property, which also backs to open space, has a land assessment of \$25,505. Therefore, the Board finds the most similar land comparables contained in this record support the subject's land assessment and no reduction is 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 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 parties 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. Based on this analysis, the Board finds the appellant failed to demonstrate that the subject property was inequitably assessed by clear and convincing evidence.

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 M. Louie

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.