



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

APPELLANT: Edward Stass  
DOCKET NO.: 08-01461.001-R-1  
PARCEL NO.: 19-12-202-030

The parties of record before the Property Tax Appeal Board are Edward Stass, 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:** \$22,391  
**IMPR.:** \$101,738  
**TOTAL:** \$124,129

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject consists of a 0.286-acre parcel that is improved with a 17-year-old, two-story style brick and frame dwelling containing 2,618 square feet of living area. Features of the home include a partial unfinished basement, central air-conditioning, two fireplaces, and a two-car garage of 462 square feet of building area. The property is located in Cary, Algonquin Township, McHenry County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal.

In support of these contentions disputing both the land and improvement assessments of the subject property, the appellant presented a grid analysis of four comparable properties said to be located from next door to 1 block from the subject. The comparable parcels range in size from .247 to .279-acres of land area. These properties have land assessments ranging from \$21,352 to \$22,196 or from \$1.83 to \$1.98 per square foot of land area. The subject has a land assessment of \$22,391 or \$1.80 per square foot of land area. Based on this evidence, the appellant

requested a reduction in the subject's land assessment to \$21,000 or \$1.69 per square foot of land area.

Each of the parcels is improved with a two-story frame or brick and frame dwelling of 16 or 18 years of age. The homes range in size from 2,441 to 2,618 square feet of living area. Features of the comparables include basements, three of which have finished area, central air-conditioning, and, garages that contain from 420 to 630 square feet of building area. Two comparables have a fireplace and three comparables have a deck, one of which also has a pool. These properties have improvement assessments ranging from \$98,876 to \$108,837 or from \$37.97 to \$44.59 per square foot of living area. The subject has an improvement assessment of \$101,738 or \$38.86 per square foot of living area. The appellant requested a reduction in the subject's improvement assessment to \$94,000 or \$35.91 per square foot of living area.

The appellant reported that three of these properties sold in May or October 2008 and that comparable #2 was listed for sale. The prices range from \$315,000 to \$343,500 or from \$129.05 to \$133.57 per square foot of living area including land. Based on the foregoing, the appellant requested a total assessment reduction that reflected a market value of approximately \$345,000 or \$131.78 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$124,129 was disclosed. The subject has an estimated market value of \$373,433 or \$142.64 per square foot of living area including land, as reflected by its assessment and McHenry County's 2008 three-year median level of assessments of 33.24%.

The board of review submitted two grid analyzes which reiterated the appellant's four comparables and set forth three additional comparables with both assessment and sales data. As to the appellant's comparables, the board of review noted that comparable #2 "had been listed for \$315,000 sometime in March and sold in September 2009, well after the date of assessment."

The three comparables presented by the board of review, denoted as #5, #6 and #7, are described as two-story dwellings of frame or frame and masonry exterior construction. The homes are 16 or 18 years old and range in size from 2,606 to 2,688 square feet of living area. Each has a basement that is fully or partially finished, central air conditioning, and a garage ranging in size from 630 to 651 square feet of building area. Two comparables also have a fireplace. The parcels range in size from .259 to .4-acres of land area with land assessments ranging from \$21,583 to \$26,159 or from \$1.50 to \$1.91 per square foot of land area. The properties have improvement assessments ranging from \$86,841 to \$112,971 or from \$32.31 to \$43.35 per square foot of living area. These three properties also sold from September 2006 to October 2007 for prices ranging from \$339,000 to \$405,000 or from \$126.12 to \$155.41 per square foot of living area including land.

Based on this evidence the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was 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.

Regarding the land inequity contention, the Board finds the parties submitted a total of seven comparables. The comparables had land assessments ranging from \$1.50 to \$1.98 per square foot of land area. The subject's land assessment of \$1.80 per square foot is within the range and similar to appellant's comparable #4 which is most similar in land size to the subject. Based on this record, no reduction in the subject's land assessment is warranted on grounds of lack of uniformity.

As to the improvement inequity argument, the Board finds the parties submitted a total of seven comparables. The Board finds all of the comparables were similar to the subject in terms of location, style, size and most property characteristics and had improvement assessments ranging from \$32.31 to \$44.59 per square foot of living area. The subject's improvement assessment of \$38.86 per square foot of living area falls within this range. Thus, the Board thus finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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.

The appellant 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.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The parties presented six sales and one listing in support of their respective positions concerning the overvaluation contention. The comparables sold or were listed between September 2006 and October 2008 for prices ranging from \$126.12 to \$155.41 per square foot of living area, including land. The highest per-square-foot sale price occurred most distant in time to the assessment date and has been given reduced weight for that reason. The remaining five sales and one listing ranged from \$126.12 to \$146.55 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$373,433 or \$142.64 per square foot of living area, including land, which falls within the range established by the most similar comparables that were closest to the assessment date of January 1, 2008 on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and thus 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.

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Chairman



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Member



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Member



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Member



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Acting 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: November 18, 2011



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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.