



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

APPELLANT: Beverly Novotny
DOCKET NO.: 08-01683.001-R-1
PARCEL NO.: 15-32-478-019

The parties of record before the Property Tax Appeal Board are Beverly Novotny, 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: \$13,166
IMPR.: \$41,734
TOTAL: \$54,900

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,250 square foot parcel improved with a one-story frame residential dwelling that was built in 1988. The subject is on a crawl space foundation and contains 1,232 square feet of living area. The subject features air-conditioning and a 504 square foot garage. The subject is located in the Village of Port Barrington, Nunda Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellant submitted a grid analysis detailing four comparable properties with various attachments and newspaper articles. Information regarding another three properties was submitted via property characteristic sheets. The comparables were located from .21 to 13 miles from the subject. They consist of split level or ranch style frame or frame and masonry dwellings that range in age from 24 to 58 years old. Five of the homes were described as having air conditioning, three have a fireplace, and each has a 1-car, 2-car or 2.5-car garage. Five of the

comparables have a partial basement; one has a partial, partially finished basement and one has a full, partially finished basement. The homes range in size from 1,109 to 1,768 square feet of living area. Assessment information for six of the comparables depict land assessments ranging from \$9,777 to \$15,401 and improvement assessments ranging from \$37,759 to \$63,844 or from \$33.96 to \$35.75 per square foot of living area. The subject has a land assessment of \$13,166 and an improvement assessment of \$41,734 or \$33.88 per square foot of living area.

One of the comparables sold in March 2007 for \$183,700 or for \$103.90 per square foot of living area, including land. Five of the comparables were listed for sale for prices ranging from \$129,000 to \$149,000. The subject's assessment reflects a market value of approximately \$165,162 or \$134.06 per square foot of living area, including land, using the 2008 three-year average median level of assessments for McHenry County of 33.24% as determined by the Illinois Department of Revenue.

The appellant also argued that the market value of homes declined in 2008. In support of this argument the appellant submitted various newspaper articles. Based on this evidence, the appellant requested the subject assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$54,900 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis detailing three suggested comparable properties and property record cards. The comparables are located from 4.0 to 5.28 miles from the subject. The comparables are one-story frame dwellings built in 1938 or 1958. Two comparables have air conditioning, one has a fireplace and two have a 1-car or 2-car garage. They range in size from 960 to 1,040 square feet of living area. The comparables are situated on lots of either 7,438 or 8,750 square feet of land area. They have land assessments of either \$14,000 or \$10,502 and improvement assessments ranging from \$31,373 to \$40,682 or from \$30.17 to \$41.68 per square foot of living area. The comparables sold from June 2007 to May 2008 for prices ranging from \$140,000 to \$168,000 or from \$134.52 to \$172.13 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's 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 appellant contends 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 appellant has not overcome this burden.

The Board finds the parties submitted ten assessment comparables for consideration. The Board placed less weight on the appellant's comparables because of their dissimilar location, design, size, basement area and/or age when compared to the subject. In addition, the Board gave less weight to the board of review's comparable #1 because of its dissimilar age when compared to the subject. The Board finds the board of review's comparables #2 and #3 to be most similar to the subject in design, size, exterior construction, basement area and most other features. The evidence submitted indicates these properties have improvement assessments ranging from \$30.17 to \$38.04 per square foot of living area and support the subject's improvement assessment of \$33.88 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment of \$33.88 per square foot of living area is within the range established by the most similar comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted.

The Board further finds the subject's land assessment of \$13,166 is the same as three other comparables (appellant's #1, #2 and Exhibit "D"). These three comparables were in close proximity to the subject while the remaining comparables were situated from 4 to 13 miles away. The Board finds these most similar comparables, located in close proximity to the subject, demonstrate the subject's land assessment is equitable. Therefore, the Board finds a reduction in the subject's land assessment is not warranted on this basis.

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 presented by both parties.

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.2nd 1256 (2nd Dist. 2000).

The appellant argued that the market value of homes declined in 2008. In support of this argument the appellant submitted various newspaper articles. The Board gave this argument little weight. The appellant attempted to demonstrate the subject's assessment was inequitable and not reflective of market value based on unsupported newspaper articles. The Board finds these types of analyses are not an accurate measurement or a persuasive

indicator to demonstrate an assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence. There was no credible evidence showing the market activity described in the various newspaper articles are indicative of the subject's fair market value. The Board finds rising or falling assessments or sale prices from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed or overvalued. Actual assessments and sale prices of properties together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists or if a particular property is overvalued. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts depending on prevailing market conditions and prior assessments.

The Board finds the appellant submitted one recent sale comparable that occurred in March 2007. The board of review presented three sales from June 2007 to May 2008. As previously discussed above, the Board gave less weight to the board of review's comparables #1 because of its age. The Board also gave less weight in its analysis to the sale listings provided by the appellant because these sale listing were located too far from the subject, with some being located in a different township than the subject. The appellant failed to submit evidence that these sale listings were located in the same or similar market area as the subject. The three sales considered, appellant's #1 and board of review's #2 and #3, sold from March 2007 to May 2008 for sale prices ranging from \$140,000 to \$183,700 or from \$103.90 to \$163.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$165,162 or from \$134.06 per square foot of living area, including land, using the 2008 three-year median level of assessments of 33.24% for McHenry County. These most similar comparables support the subject's assessment and a reduction on this basis is not warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellant's overvaluation argument, the Board finds the appellant failed to prove by a preponderance of the evidence the subject's assessment was incorrect.

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 Morris

Member

J. R.

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: August 28, 2012

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.