



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

APPELLANT: David & Mary Chamberlin  
DOCKET NO.: 08-01773.001-R-1  
PARCEL NO.: 10-19-305-012

The parties of record before the Property Tax Appeal Board are David & Mary Chamberlin, the appellants; 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:** \$16,340  
**IMPR:** \$124,088  
**TOTAL:** \$140,428

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story brick veneer and frame dwelling built in 1993. The subject contains 2,587 square feet of living area. Features include a full unfinished basement, central air-conditioning and a three-car garage.

Appellant, David Chamberlin, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellants are not disputing the subject's land assessment. In support of the inequity argument, the appellants submitted a grid analysis of three suggested comparable properties.<sup>1</sup> The comparables are one-story frame or brick and frame dwellings that ranged in age from 18 to 21 years old. The comparables are described as being located from next door to the subject to within one block of the subject. Each comparable has a garage ranging from 630 to 966 square feet of building area. The comparables contain from 1,582 to 2,422 square feet of living area.<sup>2</sup> Two of the comparables have central

<sup>1</sup> Comparable #2 was withdrawn at hearing by the appellants.

<sup>2</sup> The appellants incorrectly listed the size of comparable #1 which contains 1,582 square feet of living area.

air-conditioning; one of which has a fireplace. The comparables have improvement assessments ranging from \$91,753 to \$97,532 or from \$40.27 to \$58.00 per square foot of living area. The subject property has an improvement assessment of \$124,088 or \$47.97 per square foot of living area. The appellants also submitted Multiple Listing Service sheets in support of their argument that superior homes were assessed at a lesser value. 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 final assessment of \$140,428 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing seven suggested comparable properties located on the same street as the subject. The comparable properties consist of one-story brick or frame dwellings that were built from 1986 to 2001. Five of the comparables have central air-conditioning and three have a fireplace. The homes have garages ranging from 550 to 1,041 square feet of building area. Each comparable has a basement ranging in size from 1,540 to 2,552 square feet. Comparable #1 has a walkout basement. The dwellings contain from 1,582 to 2,552 square feet of living area and have improvement assessments ranging from \$91,753 to \$128,683 or from \$40.36 to \$58.00 per square foot of living area.

The board of review argued that the properties submitted by the appellants as depicted by the MLS sheets were located in-town and were not comparable to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 appellants' 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 appellants have not met this burden.

Both parties presented assessment data on a total of nine equity comparables. Comparable #1 for each party was the same property. The appellants' comparables #1 and the board of review's comparable #1 and #5 were dissimilar to the subject in size and/or basement design when compared to the subject. For these reasons the Board gave these properties reduced weight in its analysis. The Board also gave reduced weight to the MLS

comparables because they are dissimilar to the subject in location and the evidence submitted lacks detailed assessment information. The remaining comparables received the greatest weight in the Board's analysis. They had improvement assessments ranging from \$91,930 to \$128,683 or from \$40.27 to \$54.05 per square foot of living area. The subject's improvement assessment of \$47.97 per square foot of living area is within this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record 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 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 presented.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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. Grief*

Member

Member

*Mario M. Louie*

*Shawn R. Lerbis*

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: September 23, 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.