



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

APPELLANT: Paul Hayden
DOCKET NO.: 08-02373.001-R-1
PARCEL NO.: 13-10-251-007

The parties of record before the Property Tax Appeal Board are Paul Hayden, the appellant; 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:

LAND: \$55,323
IMPR.: \$72,240
TOTAL: \$127,563

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame and masonry dwelling built in 1950. The subject contains 2,408 square feet of living area. Features include a partially finished walkout basement with a partial crawl space foundation, two fireplaces, central air-conditioning and an attached garage containing 562 square feet of building area.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of four suggested comparable properties. The comparables are one-story frame or brick dwellings that ranged in age from 29 to 53 years old. Each comparable is described as being located approximately one mile from the subject. Each comparable has central air-conditioning, a fireplace and a garage ranging from 420 to 761 square feet of building area. The comparables contain from 2,359 to 3,596 square feet of living area and have improvement assessments ranging from \$50,705 to \$95,364 or from \$21.49 to \$29.88 per

square foot of living area. The subject property has an improvement assessment of \$83,485 or \$38.77 per square foot of living area. Based on this evidence, the appellant 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 \$138,808 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing four suggested comparable properties located within 1.5 miles of the subject. The comparable properties consist of one-story frame or frame and masonry dwellings that were built from 1955 to 1964. Two of the comparables have central air-conditioning, one or two fireplaces and an attached garage ranging from 546 to 864 square feet of building area. Each comparable has a partially finished basement with a walkout. One comparable has an additional barn containing 600 square feet of building area. The dwellings contain from 2,070 to 2,656 square feet of living area and have improvement assessments ranging from \$50,705 to \$137,819 or from \$21.49 to \$51.89 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be reduced to \$72,240 or \$30 per square foot of living area after a review of the comparables submitted.

In rebuttal, the appellant argued that the board of review's comparable #4 was located within city limits and in an incorporated area of the township, which the subject is not. In addition, the appellant argued that less weight should be given to the board of review's comparable #1 because its per square foot assessment is much higher than all of the comparables. The appellant argued that this property's improvement assessment is not similar to all other comparables and is an example of the non-uniform assessments within the subject's area.

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 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 met this burden.

Both parties presented assessment data on a total of seven comparables as the appellant's comparable #1 was also used by the board of review as its comparable #2. The appellant's comparables #2 and #4 were dissimilar to the subject in age

and/or size when compared to the subject. For these reasons the Board gave these properties reduced weight in its analysis. The board of review's comparable #1 was dissimilar to the subject because it contained an additional barn which the subject does not enjoy. In addition, the board finds the board of review's comparable #4 is dissimilar to the subject because it is located in an incorporated area within the city limits, unlike the subject. Therefore, these two properties were also given less weight in the Board's analysis. The remaining comparables received the greatest weight in the Board's analysis. They had improvement assessments ranging from \$21.49 to \$35.84 per square foot of living area. The subject's improvement assessment of \$38.77 per square foot of living area is above this range. Given this fact, the Board also considered the board of review's suggestion that the subject's improvement assessment should be \$30 per square foot of living area after reviewing all of the comparable properties submitted by both parties. 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 not supported by the most comparable properties contained in this record and a reduction in the subject's improvement assessment is warranted commensurate with the board of review's proposed improvement assessment request.

As a result of this analysis, the Property Tax Appeal Board finds the record demonstrates that the subject dwelling was inequitably assessed 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: 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.