



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

APPELLANT: Ken Pawela
DOCKET NO.: 08-02445.001-R-1
PARCEL NO.: 09-30-151-004

The parties of record before the Property Tax Appeal Board are Ken Pawela, 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: \$47,604
IMPR.: \$157,364
TOTAL: \$204,968

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5.04-acre parcel improved with an eight year-old, part one-story and part two-story frame and masonry dwelling that contains 3,978 square feet of living area. The home has features that include central air conditioning, a fireplace, a three-car garage and a full unfinished basement. The subject is located in McHenry, McHenry Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellant submitted information on four comparable properties located within one-quarter mile of the subject. The comparables were reported to range in size from 1.41 to 16.18 acres and have land assessments ranging from \$27,031 to \$44,406. The subject has a land assessment of \$47,604.

In support of the improvement inequity contention, the appellant submitted a grid analysis with assessment and descriptive data on

the same four comparables used to support the land inequity argument. The comparable homes consist of part one-story and part two-story, or two-story dwellings that range in age from two to eleven years and range in size from 3,400 to 4,350 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, three-car garages and full basements, one of which is finished. These properties have improvement assessments ranging from \$127,525 to \$310,464 or from \$34.29 to \$71.37 per square foot of living area. The subject has an improvement assessment of \$157,364 or \$39.56 per square foot of living area. The appellant's grid depicts the subject dwelling as containing 3,117 square feet of living area, but no blueprints, floor plan sketch or other documentation to support this assertion was submitted. Based on this evidence the appellant requested the subject's land assessment be reduced to \$40,000 and its improvement assessment be reduced to \$135,000 or \$33.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$204,968 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, photographs, a grid analysis of eight comparable properties located in the subject's subdivision and several charts depicting all 42 properties in that subdivision, including the subject.

With respect to the subject's land assessment, the board of review's chart indicated the 42 lots range in size from 1.3 to 16.2 acres and have land assessments ranging from \$27,031 to \$65,634. When converted to square feet, these assessments range from \$0.06 to \$0.55 per square foot of land area. On this basis, the subject was shown to have a land assessment of \$0.22 per square foot of land area. The board of review's chart indicated 7 parcels have lower land assessments than the subject, whereas 34 parcels have higher land assessments than the subject.

With respect to the subject's improvement assessment, the board of review's eight grid comparables consist of two-story or part one-story and part two-story frame, or brick and frame dwellings that were built between 1993 and 2006 and range in size from 3,719 to 4,137 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, integral, attached, or detached garages that contain from 744 to 1,464 square feet of living area and full or partial basements. These properties have improvement assessments ranging from \$119,016 to \$186,153 or from \$30.05 to \$46.21 per square foot of living area. The board of review's chart of all 42 homes in the subdivision indicated the comparables had improvement assessments ranging from \$30.05 to \$71.37 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, and in response to questioning by the Hearing Officer, the township assessor could not say for certain how lots

in the subject's subdivision were assessed before she became the assessor.

In rebuttal, the appellant argued some of the board of review's comparables had swimming pools and paved driveways, features not enjoyed by the subject. The appellant also argued five of the lots in the subject's subdivision had land assessments lower than the subject.

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 met this burden.

The Board first finds the appellant claimed the subject dwelling contains 3,117 square feet of living area, while the subject's property record card and the board of review's grids and charts depict the subject as having 3,978 square feet of living area. Since the appellant submitted no evidence to support his living area assertion, the Board finds the subject contains 3,978 square feet.

With respect to the land inequity contention, the Board finds the appellant submitted four comparables, while the board of review submitted information on all 42 lots in the subject's subdivision. The Board finds the 42 lots range in size from 1.3 to 16.2 acres and have land assessments ranging from \$27,031 to \$65,634. The Board further finds five of these 42 lots were more similar in size when compared to the subject, with 4.0 to 6.8 acres. One of these five lots was given less weight because it had a partial assessment. Thus, the four most similar lots had land assessments ranging from \$0.18 to \$0.38 per square foot of land area. The subject has a land assessment of \$0.22 per square foot of land area, which falls within the range. The Board finds the board of review's charts indicate 7 parcels have land assessments below the subject, while 34 parcels have land assessments above the subject. Based on this analysis, the Board finds the appellant has failed to demonstrate the subject's land is inequitably assessed.

With respect to the improvement inequity contention, the Board finds the appellant submitted four comparables and the board of review submitted eight comparables. The Board finds all the

comparables were similar to the subject in design, age, location and most features and had improvement assessments ranging from \$127,525 to \$186,153 or from \$30.05 to \$46.21 per square foot of living area. The subject's improvement assessment of \$39.56 per square foot falls within this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove assessment inequity regarding either the subject's land or improvement assessments by clear and convincing evidence and the subject's assessment as determined 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.

Ronald 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: June 22, 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.