



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

APPELLANT: Debbie Spiers
DOCKET NO.: 08-02658.001-R-1
PARCEL NO.: 09-19-303-010

The parties of record before the Property Tax Appeal Board are Debbie Spiers, 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: \$12,434
IMPR.: \$56,282
TOTAL: \$68,716

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,400 square foot parcel of land that is improved with a split-level dwelling of frame construction containing 1,916 square feet of living area. The dwelling was built in 1989 and features a 208 square foot deck and an integral two-car garage of 648 square feet of building area. The property is located in Wonder Lake, McHenry Township, McHenry County.

The appellant's appeal is based on unequal treatment in the assessment process as to both the subject's land and improvement assessments. In support of the inequity argument, the appellant submitted information on three comparable properties located from .25 to .42 of a mile from the subject. The properties are all said to be in the same neighborhood code assigned by the assessor as the subject. The parcels each contain 12,000 square feet of land area and have land assessments of \$12,434 or \$1.04 per square foot of land area. The subject has a land assessment of \$12,434 or \$1.01 per square foot of land area.

The properties are improved with split-level frame dwellings that were built between 1990 and 1994. The dwellings range in size from 1,832 to 1,958 square feet of living area. One comparable has central air conditioning. Each comparable has an integral garage of either 504 or 588 square feet of building area. The

comparables have improvement assessments ranging from \$54,923 to \$55,197 or from \$28.19 to \$29.98 per square foot of living area.¹ The subject's improvement assessment is \$56,282 or \$29.37 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$6,490 or \$0.52 per square foot of land area and a reduction in the subject's improvement assessment to \$50,497 or \$26.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$68,716 was disclosed. The board of review presented a letter from the McHenry Township Assessor contending that the appellant's own evidence establishes uniformity in the assessment of the subject property. Besides reiterating the appellant's evidence, no further evidence was presented by the board of review in support of the subject's assessment. Based on this response, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land and improvement assessments as the bases of the appeal. 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 record consists of three comparable properties. As to the land inequity argument, the evidence reveals that the subject parcel is assessed at \$1.01 per square foot of land area, which is less than the three comparables at \$1.04 per square foot of land area. Based on the foregoing evidence, the appellant has not established that the subject property has been inequitably assessed as compared to similar parcels in the assessment jurisdiction.

As to the improvement inequity contention, the three comparable dwellings are similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$54,923 to \$55,197 or from \$28.19 to \$29.98 per square foot of living area. The subject's improvement assessment of \$29.37 per square foot of

¹ The appellant's grid analysis inappropriately reported the total assessment (both land and improvement) of the comparables divided by the living area square footage of each of the dwellings.

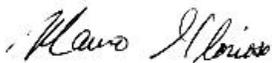
living area is within the range established by the most similar comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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.

Chairman



Member



Member



Member



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



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.