



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

APPELLANT: Steven F. & Lisa A. Gardner
DOCKET NO.: 08-02799.001-R-1
PARCEL NO.: 19-27-334-004

The parties of record before the Property Tax Appeal Board are Steven F. & Lisa A. Gardner, 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: \$25,561
IMPR.: \$92,059
TOTAL: \$117,620

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 2.756-acres is improved with a Cape Code style dwelling of frame construction containing 1,887 square feet of living area. The dwelling is 8 years old. Features of the home include a full unfinished walkout-style basement, central air conditioning, a fireplace and a 772 square foot garage. The property is located in Algonquin, Algonquin Township, McHenry County.

The appellants' appeal is based on unequal treatment in the assessment process regarding both the land and improvement assessments of the subject property. In support of these contentions the appellants submitted information on three comparable properties located from next door to .2 of a mile from the subject property.

For the land inequity argument, the appellants reported the comparable parcels range in size from .173 to 1.345-acre of land area. The properties reportedly have land assessments ranging from \$10,947 to \$22,781 or from \$16,937.55 to \$63,227.46 per acre of land area. The subject has a land assessment of \$25,561 or \$9,274.67 per acre of land area. Based on this evidence, the appellants requested a reduced land assessment to \$23,617 or \$8,569.30 per acre of land area.

For the improvement inequity argument, the appellants described each parcel as improved with a two-story frame dwelling ranging in age from 3 to 32 years old. The comparable dwellings range in size from 1,638 to 2,051 square feet of living area. Features include full unfinished basements, central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 555 square feet of building area. The comparables have improvement assessments reportedly ranging from \$62,704 to \$85,139 or from \$30.57 to \$51.98 per square foot of living area. The subject's improvement assessment is \$92,059 or \$48.79 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$85,060 or \$45.08 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 \$117,620 was disclosed. The board of review presented a spreadsheet of the appellants' comparables and two additional comparables suggested by the Algonquin Township Assessor's Office.

In reiterating the appellants' comparables, the township assessor reported that comparable #1 contains 2,056 square feet of living area as compared to the appellants' reported size of 1,638 square feet. In addition, each of the comparables reported have improvement assessments ranging from \$81,800 to \$87,557 which, with slight variances in dwelling sizes, reflects improvement assessments ranging from \$39.76 to \$42.59 per square foot of living area.

In support of the subject's assessment, the board of review presented comparables consisting of .479 and .350 of an acre of land area with land assessments of \$21,282 and \$20,755 or \$44,430.06 and \$59,300 per acre of land area. These parcels were improved with a "Hillside Ranch" and a two-story dwelling of frame or frame and brick construction. These homes were 42 and 18 years old, respectively, and contain 1,552 and 2,222 square feet of living area, each. Features include full basements, one of which is both finished and a walkout style. One comparable has central air conditioning. Each has one or two fireplaces and a garage of either 600 or 552 square feet of building area. These properties have improvement assessments of \$82,841 and \$91,412 or \$53.38 and \$41.14 per square foot of living area, respectively.

Based on this evidence, 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 appellants contend unequal treatment in the subject's improvement and land 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

As to the land inequity argument, the subject parcel of approximately 2.756-acres is larger than any comparable presented by the parties. The largest comparable suggested by the parties was appellants' comparable #1 containing 1.345-acres of land area with a land assessment of approximately \$22,781 or \$16,937.55 per acre of land. The subject's land assessment of \$25,561 or \$9,274.67 per acre is less than the most similar comparable in this record on a per-acre basis and does not support a contention that the subject's land is inequitably assessed by clear and convincing evidence in the record.

As to the improvement inequity argument, the parties presented a total of five comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by both parties had varying degrees of similarity and dissimilarity to the subject in terms of design, age and/or features. However, all five comparables were relatively similar to the subject in location and size. The comparables had improvement assessments that ranged from approximately \$30.57 to \$53.38 per square foot of living area. The subject's improvement assessment of \$48.79 per square foot of living area is within the range established by the comparables on this record. After considering adjustments and the differences in both parties' 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.

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 taxation 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 appellants 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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.

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: July 20, 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.