



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

APPELLANT: Glenn J. & Alice M. Majka
DOCKET NO.: 08-03168.001-R-1
PARCEL NO.: 19-14-280-036

The parties of record before the Property Tax Appeal Board are Glenn J. & Alice M. Majka, 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: \$17,024
IMPR.: \$89,348
TOTAL: \$106,372

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story frame dwelling that contains approximately 2,372 square feet of living area. The dwelling is 20 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The property also has a 110 square foot shed. The property is located in Cary, Algonquin Township, McHenry County.

The appellants' appeal is based on unequal treatment in the assessment process and overvaluation based upon a "recent appraisal." Reviewing the appellants' appraisal submission reveals an appraisal cover page with an estimate of market value as of January 21, 2009 of \$293,000, an addendum page and a signature page. The pages which were submitted include page numbers indicating the appraisal report in full at a minimum consists of six pages. The appellants have submitted an incomplete copy of the appraisal. Without an ability to analyze the data considered by the appraiser in arriving at the value conclusion, the appellants' appraisal evidence will be given no further consideration based on this record.

In support of the inequity argument, the appellants submitted information on three comparable properties described as two-story frame or frame and masonry dwellings that are 19 or 20 years old.

The comparable dwellings range in size from 2,372 to 2,842 square feet of living area. Features include basements, one of which is fully finished, central air conditioning and a garage of either 400 or 462 square feet of building area. Two comparables have a fireplace and a screened porch. One comparable also has an in-ground swimming pool. The comparables have improvement assessments ranging from \$87,160 to \$104,262 or from \$33.53 to \$36.75 per square foot of living area. The subject's improvement assessment is \$89,348 or \$37.67 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$77,145 or \$32.52 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 \$106,372 was disclosed.

The board of review reported that "after making adjustments for the differences, the appellant appears to be under assessed or assessed fairly" and next addressed the median equalized assessed value of \$106,884. In support of this contention, the board of review submitted a grid analysis of the appellants' three suggested comparable properties.

In addition, the board of review submitted a second equity grid analysis with four additional suggested comparables. These dwellings were two-story frame homes that were 15 to 19 years old. These dwellings contain either 2,303 or 2,372 square feet of living area and feature partial basements, one of which is partially finished, central air conditioning, a fireplace and a garage ranging in size from 400 to 661 square feet of building area. These properties had improvement assessments ranging from \$91,370 to 92,512 or from \$38.52 to \$40.17 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants contended that the assessing officials have not considered the amenities enjoyed by the comparables but which are not found on the subject property. The appellants further contend that the board of review has chosen to submit seven comparable properties, but other than distance, the appellants have not contended that the additional suggested comparables are not similar to the subject for comparison purposes.

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 assessment as the basis 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 appellants have not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The appellants contend that their comparable #1 has features not enjoyed by the subject, but still has a lower per-square-foot improvement assessment which to the appellants indicates that the subject is inequitably assessed. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. The appellants' comparable #1 is approximately 400 square feet larger than the subject dwelling. Thus, the Board has given less weight to this suggested comparable property. Similarly, appellants' comparable #2 is substantially larger than the subject and has been given less weight by the Board for the dwelling size difference.

The remaining five comparables presented by both parties were similar to the subject in location, size, style, exterior construction, features and/or age. Due to the similarities of these comparables to the subject, these properties received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$87,160 to \$92,512 or from \$36.75 to \$40.17 per square foot of living area. The subject's improvement assessment of \$89,348 or \$37.67 per square foot of living area is within the range of the most similar comparables presented by the parties and appears justified given that the subject enjoys a shed which is not present on the appellants' comparable #3. After considering adjustments and the differences in the comparables presented by the parties 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.