



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

APPELLANT: David & Janet Epp
DOCKET NO.: 08-03420.001-R-1
PARCEL NO.: 18-14-101-010

The parties of record before the Property Tax Appeal Board are David & Janet Epp, 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: \$43,345
IMPR: \$141,704
TOTAL: \$185,049

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 22,966 square foot parcel of land is improved with a part one-story and part two-story dwelling of frame and masonry exterior construction containing 3,492 square feet of living area. The dwelling is 10 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property is located in Lakewood, Grafton Township, McHenry County.

The appellants' appeal is based on both unequal treatment in the assessment process regarding both the land and improvement assessments and an overvaluation claim.

For the inequity argument, the appellants submitted information on three comparables. On the land inequity claim, the comparable parcels range in size from 26,530 to 29,840 square feet of land area. These properties have land assessments ranging from \$37,921 to \$48,599 or from \$1.29 to \$1.76 per square foot of land area. The subject has a land assessment of \$43,345 to \$1.89 per square foot of land area. Based on this evidence, the appellants requested a reduced land assessment of \$39,010 or \$1.70 per square foot of land area.

On the improvement inequity claim, the appellants' data described these parcels as improved with three "custom" multi-story frame

dwellings that were 7 or 10 years old. The comparable dwellings purportedly range in size from approximately 3,417 to 4,047 square feet of living area, rounded.¹ Features include basements, central air conditioning, one or two fireplaces and a garage ranging in size from 614 to 993 square feet of building area. The comparables have improvement assessments ranging from \$132,672 to \$156,287 or from \$38.62 to \$38.83 per square foot of living area. The subject's improvement assessment is \$141,704 or \$40.58 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

For the overvaluation argument, the appellants submitted property record cards for three properties after the initial submission of the Residential Appeal. These additional comparables based on what data could be ascertained from the documents were described as part one-story and part two-story or two-story frame or frame and masonry dwellings that were from 6 to 13 years old. The comparables range in size from 3,199 to 3,608 square feet of living area. The homes feature basements, central air conditioning, a fireplace and a garage ranging in size from 661 to 765 square feet of building area. The parcels range in size from 32,670 to 34,063 square feet of land area. The properties sold between January and May 2008 for prices ranging from \$408,000 to \$520,000 or from \$125.69 to \$144.12 per square foot of living area including land. The subject's total assessment of \$185,049 reflects an estimated market value of \$556,706 or \$159.42 per square foot of living area including land using the 2008 three-year median level of assessments for McHenry County of 33.24%. Based on this evidence, the appellants requested a total assessment reduction to \$166,543 which would reflect a market value of approximately \$499,629 or \$143.09 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$185,049 was disclosed. The board of review submitted a letter from the Grafton Township Assessor along with a spreadsheet of four suggested equity comparables with applicable property record cards.

In the letter, the assessor contended that the appellants' comparables are dissimilar to the subject "in the combination of square footage." The assessor then outlined the percentage of one-story area and two-story area of the subject as compared to the comparables presented by the appellants. "The Assessor's office has reworked the appellant's grid to provide the correct computation with respect to assessed value per square foot." However, the board of review's evidence does not disclose such a recalculation. Using the cost approach to value properties in

¹ Contrary to a letter submitted with the board of review's evidence, the township assessor did not provide the corrected sizes of these properties nor submit copies of the property record cards so recorded dwelling sizes could be ascertained.

the township, the assessor wrote, "Higher costs occur when the ratio of one story to two story, based on ground area, are closer in value, ie. 50% one story and 50% two story."

In support of the subject's assessment, the assessor presented four comparable properties on behalf of the board of review. The parcels range in size from 20,937 to 32,654 square feet of land area with land assessments ranging from \$38,397 to \$54,296 or from \$1.42 to \$2.01 per square foot of land area. These parcels were improved with two-story frame dwellings that range in age from 6 to 9 years old. The dwellings range in size from 3,171 to 3,880 square feet of living area. Features include basements, central air conditioning, one or two fireplaces and garages ranging in size from 675 to 819 square feet of building area. These properties have improvement assessments ranging from \$145,562 to \$207,992 or from \$42.77 to \$53.61 per square foot of living area.

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 land and improvement assessments as a 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 for the Board's consideration. For the land inequity argument, the record reveals land assessments ranging from \$1.29 to \$2.01 per square foot of land area. The subject has a land assessment of \$1.89 per square foot of land area which is within the range of the comparables presented and appears equitable. Therefore, the Board finds no land assessment reduction is warranted on this record.

As to the improvement inequity argument, the Board has given less weight to appellants' comparable #3 due to its larger dwelling size when compared to the subject. The Board finds the remaining six comparables submitted by both parties were similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$38.75 to \$53.61 per square foot of living area. The subject's

improvement assessment of \$40.58 per square foot of living area is within the range established by the most similar comparables. 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.

The appellants also contend the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants submitted three comparable sales for the Board's consideration. The Board finds because the appellants did not complete a grid analysis or spreadsheet, the features of these properties were not clearly identified as compared to the subject. These comparables sold between January and May 2008 for prices ranging from \$125.69 to \$144.12 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$159.42 per square foot of living area, including land, which is slightly higher than the comparable sales presented on a square-foot-basis, but in the absence of detailed features and amenities of the properties the Board cannot conclude that the subject is overvalued on this limited evidence. For instance, the subject has a larger garage than any of the sales comparables. In conclusion, after considering the comparable sales on this record, the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject property's assessment was excessive in relation to its market value and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

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



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



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.