



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

APPELLANT: Roger Sim
DOCKET NO.: 08-03721.001-R-1
PARCEL NO.: 14-26-253-001

The parties of record before the Property Tax Appeal Board are Roger Sim, 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: \$53,917
IMPR: \$253,537
TOTAL: \$307,454

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-acre parcel improved with a two-story frame and masonry dwelling built in 2001. The subject contains 5,180 square feet of living area.¹ Features include a fireplace, central air-conditioning, a three-car garage and a partially finished, full walk-out basement. The subject is located in Timberhill subdivision, Nunda Township, McHenry County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity argument, the appellant submitted a grid analysis of six suggested comparable properties. The comparables are two-story brick or brick and frame dwellings that were built from 1995 to 2001. Each comparable is described as being located within 0.4 miles of the subject. Two of the comparables are located in Timberhill subdivision with the remaining being located in Barreville Ridge Estates, an adjoining subdivision. Each comparable has two

¹ Both parties agreed at hearing that the subject contains 5,180 square feet of living area.

fireplaces, central air-conditioning and a three-car garage. The comparables have full basements with some finished areas. The comparables contain from 4,971 to 5,476 square feet of living area and have improvement assessments ranging from \$161,370 to \$210,652 or from \$30.32 to \$42.60 per square foot of living area. The subject property has an improvement assessment of \$253,537 or \$48.95 per square foot of living area.²

The comparables are located on parcels ranging from 47,045 to 77,972 square feet of land area. The comparables have land assessments ranging from \$30,804 to \$46,786 or from \$0.40 to \$0.96 per square foot of land area. The subject is reported to contain 43,560 square feet of land area with a land assessment of \$53,917 or \$1.24 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$307,454 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing the appellant's comparables and three additional suggested comparable properties located in the same subdivision as the subject. The three additional comparable properties consist of two-story frame and masonry dwellings that were built from 2001 to 2007. Each comparable has central air-conditioning, a three or four-car garage, from one to three fireplaces and a full walk-out basement, with two having some finished area. The dwellings contain from 5,069 to 5,125 square feet of living area and have improvement assessments ranging from \$270,856 to \$289,672 or from \$52.99 to \$57.15 per square foot of living area. The three comparables are situated on parcels ranging from 1.01 to 1.11 acres and have land assessments ranging from \$53,917 to \$56,367 or from \$48,574 to \$55,262 per acre.

The board of review argued that the appellant's comparables #2 and #3 were inferior to the subject because they contained a poor quality of materials and/or workmanship. This argument was not refuted by the appellant.

The board of review disclosed that land in the subject's subdivision was assessed using the site value method.³ The evidence disclosed that the lot in appellant's comparable #2 was debased because of a drainage easement and traffic noise; appellant's comparable #3 is assessed as a portion of two lots and board of review comparable #3 is a superior lot based on location. Based on this evidence, the board of review requested confirmation of the subject's assessment.

² The appellant's grid analysis depicts the subject contains 5,170 square feet of living area.

³ The board of review was ordered to submit the property record cards for all property in the record located in Timberhill subdivision depicting any adjustments made to the assessed value of land for each.

After hearing the testimony 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.

Both parties presented assessment data on a total of nine equity comparables. The Board gave less weight to the appellant's comparables #2 and #3 because these two properties are allegedly inferior to the subject in quality of material and/or workmanship. The Board finds this argument was not sufficiently refuted by the appellant. The Board finds the remaining comparables submitted by both parties were generally very similar to the subject in size, age, design and exterior construction. They had improvement assessments ranging from \$175,863 to \$289,672 or from \$35.38 to \$57.15 per square foot of living area. The subject's improvement assessment of \$253,537 or \$48.95 per square foot of living area is within this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property for such features as porch, decks, patios, basement finish and walk-out basements, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's improvement assessment is not warranted.

The Board gave less weight to the land comparables located outside of Timberhill subdivision. The evidence disclosed the appellant's comparable #2 was adjusted for a drainage easement and traffic noise. In addition, appellant's comparable #3 is assessed as a portion of two adjoining parcels and board of review comparable #3 is superior to the subject in location. The board of review's comparables #1 and #2 have an identical land assessment as the subject at \$53,917. The Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. After reviewing the evidence, the Board finds land from the subject's neighborhood was uniformly assessed on a site basis. The Board finds the appellant offered no market evidence to suggest the site method of valuation was not reasonable or appropriate.

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Based on this analysis, the Board finds the appellant has not demonstrated that the subject property was inequitably assessed by clear and convincing evidence.

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

Frank J. Huff

Member

Member

Shawn R. Lerbis

Member

Member

Mario M. Louie

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: September 23, 2011

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.