



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

APPELLANT: Robert Teberg
DOCKET NO.: 08-04166.001-R-1
PARCEL NO.: 14-35-426-014

The parties of record before the Property Tax Appeal Board are Robert Teberg, the appellant; and the McHenry County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$31,419
IMPR: \$122,316
TOTAL: \$153,735

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 38,333 square foot parcel improved with a two-story style cedar and brick dwelling containing 3,350 square feet of living area that was built in 1994. Features include a partially finished, partial basement, central air conditioning, two fireplaces and a 3-car garage. The subject is located in Nunda Township, McHenry County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellant submitted a grid analysis detailing three comparable properties. The comparables are located from next door to the subject to across the street. They consist of two-story cedar and brick or cedar and stone dwellings that ranged in age from 13 to 16.5 years old. The homes have central air conditioning, a fireplace, partially finished, full or partial basements and 3-car garages. The homes range in size from 3,188 to 3,418 square feet of living area. The comparables had improvement assessments ranging from \$128,614 to \$137,398 or from \$40.20 to \$41.20 per square foot of living area. The subject was

depicted as having an improvement assessment of \$136,361 or \$38.47 per square foot of living area based on 3,545 square feet of living area. The comparables sold from December 2002 to February 2008 for prices ranging from \$415,000 to \$463,000 or from \$126.83 to \$139.58 per square foot of living area, including land. The appellant also submitted a copy of the subject's "Notice of Final Decision" issued by the McHenry County Board of Review, which reflects a market value for the subject of \$504,753 or \$150.67 per square foot of living area, including land, using the 2008 three-year average median level of assessments for McHenry County of 33.24% as determined by the Illinois Department of Revenue.

The comparables were situated on lots ranging from 27,007 to 42,166 square feet of land area and had land assessments of either \$27,147 or \$31,419, ranging from \$0.75 to \$1.16 per square foot of land area. The subject has a land assessment of \$31,419 or \$0.82 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 total assessment of \$167,780 was disclosed. In support of the subject's assessment, the board of review submitted a letter from the Nunda Township Assessor, photographs, property record cards and a grid analysis detailing the appellant's comparables and two additional comparables. One of the additional comparables is located in the same subdivision as the subject. These two comparables are two-story frame and masonry dwellings built in 1994 and 1999. They have central air conditioning, a partially finished basement, one or two fireplaces and 3-car garages. They contain either 3,498 or 3,947 square feet of living area, respectively. The two comparables are situated on lots of either 32,670 or 43,560 square feet of land area and have land assessments of either \$31,419 or \$34,550 or \$0.96 or \$0.79 per square foot of land area. Vic Pearson, Deputy Assessor, Nunda Township testified that the subject was re-measured in 2007 wherein they calculated the subject's size to be 3,350 square feet of living area. Pearson also testified the subject's neighborhood is assessed based on a site value method. The two homes sold May 2007 and March 2008 for \$462,500 and \$576,000 or for \$132.22 and \$145.93 per square foot of living area, including land, respectively.

The board of review's grid analysis depicted the appellant's equity comparables and two additional comparables. All of the comparables had improvement assessments ranging from \$128,614 to \$157,431 or from \$39.89 to \$45.55 per square foot of living area. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends assessment inequity as one basis of the appeal. 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 assessments 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 Board initially finds the best evidence of the subject's size is based on the testimony of the Nunda Deputy Assessor, Vic Pearson. Pearson testified the subject contains 3,350 square feet of living area. The Board further finds the parties submitted six comparables for consideration. The Board placed less weight on board of review comparable #2 because its location was outside of the subject's neighborhood, wherein more similar properties were located within the subject's neighborhood. With respect to the subject's land assessment, the Board finds all the comparables located on the subject's street have identical land assessments as the subject at \$31,419. 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 appellants offered no market evidence to suggest the site method of valuation was not reasonable or appropriate.

The appellant's comparables and board of review comparable #1 had improvement assessments ranging from \$128,614 to \$151,732 or from \$40.34 to \$45.55 per square foot of living area. The subject's improvement assessment is \$136,361 or \$40.70 per square foot of living area and is within the ranged established by the most similar comparables contained in this record. Therefore, the Board finds the appellant failed to show by clear and convincing evidence the subject's improvement assessment is not equitable.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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 presented by both parties.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179,

183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellant submitted one recent sale comparable that occurred in February 2008. The Board gave little weight to the appellant's other sales because the date of sale is too remote and is not indicative of the subject's fair market value in 2008. Again, the Board also gave the board of review comparable #2 little weight in its analysis because of its location outside of the subject's neighborhood. The Board gave greater weight to appellant's comparable #1 and board of review comparable #1. These two properties were generally similar to the subject and sold in February and March 2008 for \$445,000 and \$462,500 or for \$139.59 and \$132.22 per square foot of living area, respectively. The subject's assessment reflects a market value of \$504,753 or \$150.67 per square foot of living area, including land, which is above the range of the most similar comparables in this record. These most similar comparables support the appellant's claim the subject is overvalued and a reduction on this basis is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. However, with regards to the appellant's overvaluation argument, the Board finds the appellant has shown by a preponderance of the evidence the subject's assessment was incorrect and a 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: September 20, 2013

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.