FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William & Kathryn Pondelicek
DOCKET NO.: 08-04251.001-R-1
PARCEL NO.: 20-19-379-008

The parties of record before the Property Tax Appeal Board are William & Kathryn Pondelicek, the appellants; 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:	$50,329
IMPR.:	$120,608
TOTAL:	$170,937

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.140-acre parcel improved with a two-story frame and masonry dwelling. The subject is 28 years old and contains 2,471 square feet of living area. Features include a full unfinished basement, air-conditioning, a fireplace and a 484 square foot garage. The subject is located in Spring Creek Subdivision, Algonquin Township, McHenry County.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellants are not disputing the subject's improvement assessment. In support of the inequity argument, the appellants submitted a grid analysis detailing three suggested comparable properties located within 1.3 miles of the subject. The comparables are located on sites containing 1.06-acres or 1.15-acres, respectively. Each comparable has a land assessment of $41,486 or from $31,912 to $39,138 per acre of land area. The subject has a land assessment of $65,428 or $57,393 per acre of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total final assessment of $186,036 was disclosed with the subject having a land assessment of $65,428. In support of the subject's land assessment, the board of review offered a letter from Josephine Petralia, Deputy Assessor of Algonquin Township, property characteristic sheets and a grid analysis detailing seven comparable properties. Comparables #1 through #3 are the same properties submitted by the appellants. The grid analysis depicts each of the appellants' comparables were located in Barrington Summit Subdivision with comparables #4 through #7 being located in the subject's subdivision of Spring Creek Subdivision. Petralia testified that comparables #1 through #3, presented by the appellants, were in a neighborhood that experienced a 9% lower market value difference than properties located in the subject's subdivision. Comparables #4 through #7 consist of parcels ranging from 1.090-acres to 1.120-acres of land area. These four properties each have a land assessment of $65,428, identical to the subject. Petralia testified that land in the subject's subdivision is assessed using the site value method. Petralia further testified that the subject's land assessment was reduced to $50,329 in 2009 and again in 2010, which are in the same general assessment cycle as 2008. Petralia testified that this reduction was warranted based on prevailing changes in the market. Petralia, in her letter and at the hearing, offered to reduce the subject's land assessment to $50,329. The appellants rejected this offer. Based on this evidence, the board of review then requested confirmation of the subject's assessment.

In rebuttal, the appellants offered an appraisal regarding the subject property. The Property Tax Appeal Board gave this evidence no weight in its analysis.

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 warranted. The appellants' 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). After an analysis of the record, the Board finds the record supports a reduction herein.

Initially, the Board gives no weight to the appellants' rebuttal evidence. Section 1910.66(c) (86 Ill.Admin. Code 1910.66)) states in relevant part:

> Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded

> from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin. Code 1910.66(c)).

Both parties presented assessment data on a total of seven equity comparables. The Board gave less weight to the appellants' comparables because they were located in a different subdivision than the subject. The unrefuted evidence was that the two competing subdivisions experienced a 9% market value difference. The evidence further depicts the board of review's comparables #4 through #7 each had a land assessment equal to the subject's land assessment of $65,428. 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 and testimony herein, the Board finds the assessor's offer to reduce the subject's land assessment is reasonable and just after considering changes in the market value of properties located in the subject's subdivision.

As a result of this analysis, the Property Tax Appeal Board finds the record depicts a reduction in the subject's land assessment 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.

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: October 21, 2011

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.