



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

APPELLANT: Ryan Washburn  
DOCKET NO.: 08-04371.001-R-1  
PARCEL NO.: 18-01-229-038

The parties of record before the Property Tax Appeal Board are Ryan Washburn, the appellant(s); 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:** \$89,453  
**IMPR:** \$77,036  
**TOTAL:** \$166,489

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 11,480 square foot parcel that has 51 feet of lake frontage on Crystal Lake. The property has been improved with a one and one-half-story single-family dwelling of frame construction. The dwelling is approximately 72 years old and contains 2,428 square feet of living area. The majority of the dwelling is constructed on a crawl-space pier foundation with an addition having a concrete slab foundation. The home features central air conditioning, a fireplace, and a detached two-car garage of 555 square feet of building area. The property is located in Crystal Lake, Grafton Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board contending unequal treatment in the assessment process concerning both the land and improvement assessments of the subject property. In support of these inequity arguments, the appellant submitted a grid analysis on three comparable improved properties located on the subject's street, on Crystal Lake, and said to be located within 950' of the subject property. The appellant

acknowledged that the comparables were in neighboring Algonquin Township. At hearing the appellant pointed out that the comparables presented were within the subject's original subdivision, Clow's Crystal Lake Park, and were very much in the same neighborhood as the subject. The appellant testified the properties were all in the city and the same school district, park district, and library district.

The comparable parcels presented by the appellant range in size from 7,480 to 11,033 square feet of land area. The parcels had land assessments ranging from \$64,895 to \$78,606 or from \$7.12 to \$8.77 per square foot of land area. The subject has a land assessment of \$89,453 or \$7.79 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$81,759 or \$7.12 per square foot of land area.

The three comparable frame dwellings were described as a one-story, a one and one-half-story, and a two-story which were either 81 or 101 years old. The comparable dwellings range in size from 1,596 to 2,133 square feet of living area. One comparable has a basement and two comparables have crawl-space foundations. The dwellings feature one or two fireplaces and a garage ranging in size from 400 to 624 square feet of building area. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$43,459 to \$45,663 or from \$20.37 to \$28.19 per square foot of living area. The subject's improvement assessment is \$77,036 or \$31.78 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$60,334 or \$24.89 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 \$166,489 was disclosed. The board of review presented a two-page letter from the Grafton Township Assessor, along with a grid analysis to support the subject's land and improvement assessments and called the deputy township assessor for testimony at the hearing.

The deputy township assessor testified that lots around Crystal Lake in Grafton Township were assessed using an average depth and front footage method where a standard lot size was 50 feet with a depth of 100 feet. Parcels exceeding the standard lot size were considered oversized and assessed at a reduced rate. In support of the land assessments, the township assessor in his letter listed six parcels on Crystal Lake like the subject; the parcels had 50 or 51 feet of lake frontage and depth factors ranging from 160' to 200'. These parcels ranged in size from 8,160 to 10,200 square feet of land area and had land assessments ranging from \$87,446 to \$88,593 or from \$8.69 to \$10.72 per square foot of land area. The subject has 11,480 square feet of land area with a land assessment of \$89,545 or \$7.80 per square foot of land area.

In response to the improvement inequity claim, the board of review presented a grid analysis of four improved properties with one and one-half-story or two-story frame dwellings with ages ranging from 1935 to 1950. The dwellings range in size from 2,114.5 to 2,771 square feet of living area. Two comparables have crawl-space foundations and two comparables have basements of 1,250 and 1,282 square feet of building area, respectively, with some additional crawl-space foundation. Two comparables have central air conditioning and each has one or two fireplaces. Each comparable has a garage ranging in size from 360 to 864 square feet of building area. These properties have improvement assessments ranging from \$70,285 to \$88,147 or from \$31.81 to \$34.43 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's land and improvement assessments.

After hearing the testimony and considering the record, 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 appellant argued the subject property was inequitably assessed. 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 evidence submitted, the Board finds the appellant has not met this burden and a reduction is not warranted.

The Board finds the parties submitted seven equity comparables for the Board's consideration. The board of review's comparables were located on the subject's street and within the subject's township. The appellant's comparables were also located on the subject's street, but within neighboring Algonquin Township. The Property Tax Appeal Board gave less weight to appellant's comparables #1 and #3 due to differences in size as compared to the subject. The Board also gave less weight to board of review comparables #3 and #4 due to their superior foundations having large basements and due to the smaller size of comparable #4. The Property Tax Appeal Board finds the remaining three comparables, appellant's comparable #2 and board of review comparables #1 and #2, to be most similar to the subject in size, design, foundation, amenities and/or age. They have improvement assessments ranging from \$43,459 to \$81,106 or from \$20.37 to \$34.43 per square foot of living area. The subject property has an improvement assessment of \$77,036 or \$31.73 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction is not warranted.

As to the land inequity argument, the parties submitted nine comparables to support their respective positions before the Board. The Property Tax Appeal Board finds that all nine land comparables were lakefront parcels like the subject located on Crystal Lake. The Board further finds that neither party presented an analysis based on front footage, a method used in part to establish the subject's land assessment, and therefore, the Board will analyze the subject's land assessment using the square foot method for comparison purposes. The parcels had land assessments ranging from \$7.12 to \$10.72 per square foot of land area. The subject's land assessment of \$7.80 per square foot of land area is within the range established by these comparables. Based on this data, the Board finds the evidence supports the subject's land assessment.

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 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 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.

In conclusion, on the basis of the assessment equity information submitted by the parties, the Board finds that the evidence has not demonstrated that the subject property is assessed in excess of what equity would dictate. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessed valuation is not 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank J. Huff*

Member

*Mario Morris*

Member

*Shawn P. Lerbis*

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

*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.