



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

APPELLANT: Henry Breidenbach  
DOCKET NO.: 08-04469.001-R-1  
PARCEL NO.: 09-31-254-004

The parties of record before the Property Tax Appeal Board are Henry Breidenbach, 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:** \$23,678  
**IMPR:** \$102,634  
**TOTAL:** \$126,312

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 36,590 square foot parcel improved with a two-story brick and frame dwelling containing 3,471 square feet of living area. The subject was built in 1993 and features a fireplace, central air-conditioning, a partial unfinished basement and an attached integral garage. The subject is located in Deerwood Estates, McHenry Township, McHenry, 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 four comparable properties and an appraisal with an effective date of January 1, 2008. In regards to the inequity claim, the appellant is not disputing the subject's land assessment. The equity comparables are located within 0.7 miles of the subject. They consist of two-story frame or brick and frame dwellings that ranged in age from 1 to 4 years old. Each home has central air-conditioning, one has a fireplace, each has a partial or full unfinished basement and each has a three-car garage. The homes range in

size from 3,345 to 3,719 square feet of living area. The equity comparables had improvement assessments ranging from \$84,909 to \$105,724 or from \$23.35 to \$30.35 per square foot of living area. The subject property has an improvement assessment of \$104,087 or \$31.08 per square foot of living area.

In support of overvaluation argument, the appellant submitted an appraisal of the subject property with an effective date of January 1, 2008. The appraiser used the cost approach and sales comparison approach in estimating a value for the subject of \$338,000. The appraiser was not present at the hearing to testify in support of the appraisal or subject to cross-examination regarding his estimate of value for the subject.

For the sales comparison approach to value, the appraiser examined four comparable properties. The comparables are situated on lots ranging in size from 0.37 acres to 1.1 acres and are improved with two-story cedar, frame or brick and frame dwellings that were from new to 15 years old. The comparables ranged in size from 2,758 to 3,635 square feet of living area. Each comparable has central air-conditioning, one or two fireplaces and a three-car garage. Three of the homes have a full unfinished basement and one has a full finished walkout basement. The comparables sold from March 2007 to April 2008 for prices ranging from \$345,000 to \$385,000 or from \$100.43 to \$125.09 per square foot of living area, including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as site, view, age, room count, size, basement finish, number of fireplaces and amenities. After making these adjustments, the comparables had adjusted sales prices ranging from \$330,095 to \$358,680. Based on this analysis, the appraiser concluded a value for the subject by the sales comparison approach of \$338,000.

In his final reconciliation, the appraiser placed most weight on the sales comparison approach and stated the cost and income approaches to value were not applicable because of the lack of supporting data.

The appellant's equity grid analysis also depicts the four homes sold from January 2004 to November 2007 for prices ranging from \$309,485 to \$390,959 or from \$89.14 to \$115.09 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. The subject's total assessment of \$127,765 reflects a market value of approximately \$384,371 using the 2008 three-year median level of assessments for McHenry County of 33.24% as determined by the Illinois Department of Revenue. Based on the above 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 \$127,765 was disclosed. In support of the subject's assessment, the board of

review submitted a letter from the McHenry Township assessor, photographs, a map, grid analyses detailing four suggested equity comparables and three suggested sales comparables and an appraisal with an effective date of January 1, 2008.

The equity comparables were the same four properties submitted by the appellant as described above. The board of review argued that the equity comparables were located in a different neighborhood than the subject. The board of review also submitted a spreadsheet of multi-story homes located in the subject's neighborhood. The spreadsheet depicts the homes had improvement assessments ranging from \$90,931 to \$238,608 or from \$25.79 to \$60.26 per square foot of living area. Detailed information regarding each comparable was not provided. The three sales comparables consisted of two-story frame or frame and masonry dwellings built from 1994 to 2003. Each comparable had a full basement, central air-conditioning, at least one fireplace and a garage. The sales comparables ranged in size from 2,435 to 3,916 square feet of living area. The lot size for each comparable was not disclosed. The homes sold in February 2007 or March 2008 for prices ranging from \$280,000 to \$640,668 or from \$114.99 to \$163.60 per square foot of living area, including land. Sale comparable #3 was described as a foreclosure sale.

In further support of the subject's assessment the board of review submitted an appraisal of the subject property with an effective date of January 1, 2008. The appraiser used the sales comparison approach in estimating a value for the subject of \$380,000. The appraiser, Timothy Hooker, testified that he adjusted for differences in location because location in this case required a valid market adjustment. He further testified that there were no sales of two-story homes in 2007 within the subject's neighborhood. Hooker testified that there was a market difference in the comparables and the subject in 2007, however, he did not study if there was a market difference in 2008. The appraiser's evidence in support of the appraisal depicts comparables #1, #2 and #4, located in Legend Lakes had inferior sales listings and sale prices, while comparables #3 and #5, located in Martin Woods had superior sale listings and sale prices, when compared to the subject. Hooker, acknowledged that most of the difference was attributable to the lot sizes. 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 overcome this burden on this basis.

The Board finds the parties submitted four equity comparables for consideration that were generally similar to the subject. However, because each comparable was located in a different neighborhood than the subject, the Board gave these comparables little weight. The spreadsheet submitted by the board of review depicts the subject has the fourth lowest assessment out of over 100 multi-story properties located within the subject's neighborhood. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted on this basis.

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.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000).

The Board finds the appellant submitted an appraisal of the subject property in which the subject's market value was estimated to be \$338,000 as of January 1, 2008. The board of review also submitted an appraisal in which the subject's market value was estimated to be \$380,000 as of January 1, 2008. Only the board of review's appraiser was present at the hearing to provide direct testimony and subject to cross examination regarding his methodology or final value conclusions, therefore, the Board give this appraisal more weight in its analysis. Both parties used the same sales comparables with the addition by the board of review of one additional comparable. The main difference between the two appraisals were the adjustments for location. The Board finds Timothy Hooker, the board of review's appraiser made logical and well supported adjustments for differences in the location of the comparables when compared to the subject.

The subject's total assessment of \$127,765 reflects a market value of approximately \$384,371 which is slightly higher than the estimate of value as calculated by Timothy Hooker. The Board finds Timothy Hooker provided the best credible evidence in this record of the subject's fair market value in January 2008.

In conclusion, the Board finds the record supports the appellant's claim that the subject property was overvalued by a

preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

Acting 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: January 20, 2012

*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.