



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

APPELLANT: Leo Hajdrowski  
DOCKET NO.: 08-05034.001-R-1  
PARCEL NO.: 09-21-301-013

The parties of record before the Property Tax Appeal Board are Leo Hajdrowski, 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:** \$30,201  
**IMPR.:** \$105,414  
**TOTAL:** \$135,615

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 1.05-acres is improved with a part one-story and part two-story frame and brick single-family dwelling that contains 2,860 square feet of living area. The dwelling is 24 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached two-car garage. The appellant also reported the property has a shed although the assessing officials did not report this amenity. The subject property is located in the Martin Woods subdivision in McHenry, McHenry Township, McHenry County.

The appellant's appeal is based on unequal treatment in the assessment process regarding both the subject's land and improvement assessments. The appellant submitted information on three comparable properties located in Glacial Ridge subdivision which is approximate  $\frac{1}{2}$  to  $\frac{3}{4}$  of a mile from the subject property. In a cover letter, the appellant asserted that the average property assessment in the subject's subdivision is less than the average property assessment in the Glacial Ridge subdivision. He further asserted that both subdivisions are equidistant from an area gravel pit as shown in an aerial photograph included with the evidence. Lastly, the appellant raised a market value argument by discussing one "current" listing when this appeal was

filed in April 2009 which is more than one year after the assessment date at issue in this appeal of January 1, 2008.

The comparable parcels range in size from .93 to 1.86-acres of land area with land assessments ranging from \$17,294 to \$25,309 or from \$13,607 to \$20,087 per acre of land area. The subject has a land assessment of \$30,201 or \$28,763 per acre of land area. In his brief, the appellant contended that all parcels in the subject's subdivision have "a flat \$30,201" land assessment. Based on this evidence, the appellant requested a land assessment reduction to \$20,550 or \$19,571 per acre of land area for the subject.

Each suggested comparable parcel is improved with a part one-story and part two-story frame or frame and brick dwelling which is either 29 or 30 years old. The comparable dwellings range in size from 2,749 to 3,150 square feet of living area. Features include full or partial basements, central air conditioning and garages ranging in size from 504 to 1,057 square feet of building area. Two of the comparables have one and two fireplaces, respectively. The comparables have improvement assessments ranging from \$80,147 to \$96,820 or from \$29.15 to \$31.74 per square foot of living area. The subject's improvement assessment is \$105,414 or \$36.86 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$86,286 or \$30.17 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 \$135,615 was disclosed. In support of the subject's assessment, the board of review submitted a two-page letter from the McHenry Township Assessor along with a grid analysis reiterating the appellant's comparables and a six-page grid analysis of 20 comparables presented by the assessor to support the subject's assessment. In the letter, the assessor asserted that there is a market value difference between the Martin Woods and the Glacier Ridge subdivisions with median selling prices of \$491,000 and \$400,000, respectively. The assessor also provided an aerial map to support her contention that the subject's subdivision is separated from the gravel pit by a state highway whereas the Glacier Ridge subdivision is surrounded on two sides by the gravel pit.

As to the subject's land assessment, the assessor reported land in Martin Woods is assessed with two different value either as wooded or unwooded. The assessor presented a four-page printout of 2008 land assessments in Martin Woods reflecting many parcels with a land assessment of \$30,201 like the subject for a wooded property. Based on this land assessment evidence, the board of review requested confirmation of the subject's land assessment.

As to the improvement inequity argument, the assessor presented 20 suggested comparable properties, seven of which are located on the same street as the subject and all of which are said to be in

the Martin Woods subdivision. The comparable properties consist of various story height dwellings of frame, brick or frame and brick exterior construction that range in age from 18 to 25 years old. The dwellings range in size from 2,069 to 4,525 square feet of living area. Eighteen of the comparables have basements and central air conditioning. Each dwelling has from one to three fireplaces and a garage. Three comparables have pools and one of these comparables also has a shed. These properties have improvement assessments ranging from \$90,196 to \$133,594 or from \$29.52 to \$47.09 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, the appellant contended that the subject property is located in Martin Woods 1, a 30-year-old portion of the subdivision with 29 dwellings, whereas the board of review's comparables are in Martin Woods 2, a 10-year-old portion of the subdivision of 300 lots of which only 25% have been improved with higher-end homes featuring oak interior trim, granite countertops, marble floors and professional landscaping among other amenities. The appellant reiterated that his comparables are more similar to the subject in age and construction.

After reviewing the record 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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.

As to the land inequity argument, the appellant presented three comparables located in a neighboring subdivision and the board of review presented data on the land assessments of every parcel in the subject's subdivision. The record evidence presented by the board of review reveals that land in the subject's subdivision which is wooded like the subject has a land assessment like the subject of \$30,201. The appellant did not dispute this contention of the board of review in his rebuttal. Based on the evidence, the Property Tax Appeal Board finds that that appellant has failed to establish land assessment inequity by clear and convincing evidence.

The parties submitted a total of 23 improvement equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to board of review comparables #1, #2, #5, #6, #7, #9, #11, and #18

through #20 for differences in dwelling size, exterior construction and/or amenities such as pools and/or lack of amenities such as basements and air conditioning. The Board finds the comparables submitted by the appellant and the remaining ten board of review comparables were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$29.15 to \$43.57 per square foot of living area. The subject's improvement assessment of \$36.86 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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 taxation 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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

*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: August 28, 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.