



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

APPELLANT: Spence & Susan Prah1
DOCKET NO.: 09-02921.001-R-1
PARCEL NO.: 17-07-426-002

The parties of record before the Property Tax Appeal Board are Spence and Susan Prah1, the appellants, 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: \$30,679
IMPR.: \$196,592
TOTAL: \$227,271

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 5.06 acre parcel improved with a one-story single family dwelling of masonry construction that has 3,100 square feet of living area. The dwelling was constructed in 2000 and is approximately 10 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property also has a storage building. The property is located in the Somerset subdivision, Marengo, Coral Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal. In support this argument the appellants submitted descriptions and assessment information on eight comparables located in the subject's subdivision. The comparables included one 1-story dwelling, three 2-story dwellings, three 1.5-story dwellings and one 1-story with loft dwelling that ranged in size from 2,342 to 3,250 square feet of living area. The homes range in age from 15 to 31 years old and had brick, masonry, siding, log construction or brick and stucco exteriors. Each comparable has a basement, central air conditioning and a two or three-car garage. Each comparable has one or two fireplaces.¹ The

¹ The evidence submitted by the board of review indicated appellants' comparable #1 had two fireplaces and appellants' comparable #3 had 2,355 square feet of living area and a basement.

appellants also reported that comparables #1, #2, #3, and #6 had utility buildings and comparable # 5 had a 4-season room. These properties had sites ranging in size from approximately 5.0 to 5.31 acres. These properties had total assessments ranging from \$138,411 to \$166,317; improvement assessments ranging from \$107,732 to \$145,049 or from \$36.79 to \$50.02 per square foot of living area and each comparable but #1 had a land assessment of \$30,679.² The appellants arrayed the comparables' total assessments and indicated the median was \$146,436. Based on this analysis the appellants requested the subject's total assessment be reduced to \$146,436.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$227,271 was disclosed. The subject had a land assessment of \$30,679 and an improvement assessment of \$196,592 or \$60.19 per square foot of living area. In support of the assessment the board of review submitted a letter from the Coral Township Assessor and a grid analysis using four comparables he selected. The assessor indicated the comparables are composed of 4.99 to 5.15 acre sites improved with one-story dwellings ranging in size from 2,004 to 2,392 square feet of living area. The dwellings were constructed from 1989 to 2000 and were of brick or frame and brick construction. Each comparable has a basement, three comparables have a fireplace and each comparable has a garage ranging in size from 775 to 920 square feet of building area. The comparables have pole buildings or additional detached garages. One comparable also has an in-ground swimming pool. These comparables have improvement assessments ranging from \$110,744 to \$146,013 or from \$55.26 to \$63.60 per square foot of living area.

The township assessor also asserted that subject property is a custom built ranch style home located in a custom built neighborhood and none of the other homes is like the subject. The township assessor submitted a grid analysis of the comparables used by the appellants. The size as reported by the assessor differed from that provided by the appellants for comparables #1, #4, #5, #6, #7 and #8. The assessor's analysis indicated these properties had improvement assessments ranging from \$27.23 to \$50.02 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants asserted their comparables were located in the same subdivision as the subject unlike the comparables identified by the township assessor and submitted by the board of review.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further

² Comparable #1 has a 3 acres of farmland and land assessment of \$21,268.

finds the evidence in this record does not support a reduction in the subject's assessment.

The appellants contend assessment inequity 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 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 a reduction is not warranted.

The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. Apex Motor Fuel, 20 Ill. 2d at 401; Kankakee County Board of Review, 131 Ill.2d at 20. Fair cash value of the property in question is the cornerstone of uniform assessment. Kankakee County Board of Review, 131 Ill.2d at 20. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d at 20; Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). After an analysis of the assessment data the Board finds a reduction is not warranted.

In support of the assessment inequity argument the appellants submitted information on eight comparables located in the subject's subdivision. Of the eight comparables submitted by the appellants only one was improved with a similar style home as the subject. However, this comparable dwelling was over 300 square feet smaller than the subject, was reported by the appellants as having no fireplace and only a two-car garage. Additionally, this dwelling was seven years older than the subject dwelling. The Board finds this dwelling was inferior to the subject. The subject has an improvement assessment of \$60.19 per square foot of living area while the comparable most similar to the subject in style had an improvement assessment of \$52.42 per square foot of living area.³ The Board finds the subject's higher improvement assessment relative to this comparable is supported by its superior age and features.

The remaining comparables presented by the appellants differed from the subject in style and in age, all being from five to 21

³ This estimate of the assessment per square foot of living area is calculated using the appellants' size estimate for this property.

years older than the subject dwelling. As a result the Board gives these comparables no weight.

The Board also finds that seven of the eight comparables had an identical land assessment as the subject property, demonstrating uniformity in the subject's land assessment.

The Board further finds the appellants did not provide any evidence of market value to demonstrate the subject property was assessed at a substantially higher proportion of its market value in comparison to the comparables they submitted.

The board of review did submit information on four comparables improved with one-story dwellings. The Board recognizes these properties were not located in the subject's subdivision but the dwellings are more similar to the subject in style. The dwellings were smaller than the subject and three were inferior to the subject in age. These properties had improvement assessments ranging from \$55.26 to \$63.60 per square foot of living area. The subject's improvement assessment is within the range established by these comparables on a square foot basis.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed.

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: December 21, 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.