



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

APPELLANT: Glenn J. & Alice M. Majka
DOCKET NO.: 09-03076.001-R-1
PARCEL NO.: 19-14-280-036

The parties of record before the Property Tax Appeal Board are Glenn J. & Alice M. Majka, 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: \$17,024
IMPR.: \$86,976
TOTAL: \$104,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story frame dwelling that contains approximately 2,372 square feet of living area. The dwelling is 21 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The property also has a 110 square foot shed all of which is located in Cary, Algonquin Township, McHenry County.

The appellants' appeal is based on unequal treatment in the assessment process and overvaluation based upon a "recent appraisal." Reviewing the appellants' appraisal submission reveals an appraisal cover page with an estimate of market value as of January 21, 2009 of \$293,000, an addendum page, a page of photographs of the subject and a signature page. The pages which were submitted include page numbers indicating the appraisal report in full at a minimum consists of six pages. The appellants have submitted an incomplete copy of the appraisal. Without an ability to analyze the data considered by the appraiser in arriving at the value conclusion, the appellants' appraisal evidence will be given no further consideration on this record.

In support of the inequity argument, the appellants submitted information on three comparable properties described as two-story frame or frame and masonry dwellings that are 20 or 21 years old. The comparable dwellings range in size from 2,372 to 2,842 square feet of living area. Features include basements, one of which is fully finished, central air conditioning and a garage of either 400 or 462 square feet of building area. Two comparables have a fireplace and a screened porch. One comparable also has an in-ground swimming pool. The comparables have improvement assessments ranging from \$87,160 to \$104,262 or from \$33.53 to \$36.75 per square foot of living area. The subject's improvement assessment is \$86,976 or \$36.67 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$77,145 or \$32.52 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 \$104,000 was disclosed.

In support of the subject's assessment, the board of review submitted a grid analysis of the appellants' three suggested comparable properties plus five comparables suggested by the Algonquin Township Assessor. The assessor also included a grid analysis of comparable sales which will not be further examined since the appellants failed to submit sufficient complete evidence to make an overvaluation argument by only providing selective pages of an appraisal.

The five equity comparables presented by the board of review were two-story frame or frame and brick dwellings that range in age from 18 to 30 years old. The home contain from 1,772 to 2,372 square feet of living area and feature basements, four of which include finished area, central air conditioning and garages of 400 or 440 square feet of building area. Three comparables have one or two fireplaces. These properties have improvement assessments ranging from \$76,556 to \$97,365 or from \$34.02 to \$44.00 per square foot of living area.

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

In written rebuttal, the appellants contended that the assessing officials have not considered the amenities enjoyed by the comparables but which are not found on the subject property. As to the board of review's suggested comparables, the appellants contend these properties are not comparable to the subject as they have partial brick exteriors, decks/balconies, walkout basements and/or additional fireplaces not enjoyed by the subject property. The appellants further addressed the sales comparable data submitted by the board of review.

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 appellants contend 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 appellants have not met this burden.

The parties submitted a total of eight equity comparables for the Board's consideration. The appellants contend that their comparable #1 has features not enjoyed by the subject, but still has a lower per-square-foot improvement assessment which to the appellants indicates that the subject is inequitably assessed. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. The appellants' comparable #1 is approximately 400 square feet larger than the subject dwelling. On this record, the Board finds appellants' comparable #3 is most similar to the subject in location, size, style, exterior construction, features and/or age.

The Board finds the remaining seven comparables submitted by both parties have varying degrees of similarity and dissimilarity to the subject in dwelling size, features and/or amenities. Due to the similarities of this comparable to the subject, these seven comparables have received the most weight in the Board's analysis. These properties had an improvement assessments ranging from \$87,160 to \$97,365 or from \$36.68 to \$44.00 per square foot of living area. The subject's improvement assessment of \$86,976 or \$36.67 per square foot of living area is at the low end of the range of the most similar comparables on this record and virtually identical to the appellants' comparables #2 and #3. Appellants' comparable #2 enjoys a screened porch whereas the subject has a shed and appellants' comparable #3 has neither of those features but has an improvement assessment of \$36.75 per square foot of living area. After considering adjustments and the differences in the 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 on this record.

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 appellants 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 appellants have 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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: July 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.