



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

APPELLANT: Bonnie Mey
DOCKET NO.: 09-03375.001-R-1
PARCEL NO.: 19-13-101-014

The parties of record before the Property Tax Appeal Board are Bonnie Mey, the appellant, by attorney Steven J. Cuda, of Hamer, Schuh & Cuda, in Woodstock, 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: \$18,549
IMPR: \$104,857
TOTAL: \$123,406

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 17,853 square feet of land area is improved with a two-story dwelling of frame construction containing 2,862 square feet of living area. The dwelling is 14 years old. Features of the home include a full basement. No other amenities of the home were disclosed. The property is located in Cary, Algonquin Township, McHenry County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant also reported that the subject property was purchased in February 2008 for \$400,000. To support the inequity argument, the appellant through legal counsel submitted information on four comparable properties located within one-mile of the subject.

The comparable parcels range in size from 9,432 to 13,854 square feet of land area. The comparables have land assessments of either \$18,549 or \$18,559 or from \$1.34 to \$1.97 per square foot of land area. The subject has a land assessment of \$18,549 or \$1.04 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$15,952 or \$0.89 per square foot of land area.

The parcels were each improved with two-story frame dwellings that range in age from 15 to 17 years old. The comparable dwellings range in size from 2,798 to 2,850 square feet of living area. Features include basements. No other amenities of the comparables were disclosed in the grid analysis. The comparables have improvement assessments ranging from \$78,441 to \$104,550 or from \$27.52 to \$36.84 per square foot of living area. The subject's improvement assessment is \$104,857 or \$36.64 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$90,177 or \$31.51 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 \$123,406 was disclosed. The board of review contended that the appellant's equity data does not warrant and assessment reduction and as such, the board of review requested confirmation of the subject's assessment. The board of review also submitted two pages listing parcel numbers, addresses, sale dates, sale prices and limited descriptive data.

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.

A total of four equity comparables were presented for the Board's consideration. As to the subject's land assessment, given that the subject parcel is larger than each of the comparables presented, but has an identical land assessment to three of the comparables, the subject has a land assessment of \$1.04 per square foot of land area which is less than any of the smaller comparable lots on a per-square-foot basis presented by the appellant. As such, the Board finds that the appellant has not established lack of land assessment uniformity by clear and convincing evidence. Furthermore, the Board finds the improvement comparables submitted by the appellant were similar to the subject in location, size, style, exterior construction and age. These comparables had improvement assessments that ranged from \$78,441 to \$104,550 or from \$27.52 to \$36.84 per square foot of living area. The subject's improvement assessment of \$104,857 or \$36.64 per square foot of living area is within the range established by these similar comparables. After considering adjustments and the differences in the 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.

In summary, the appellant has failed to establish lack of assessment uniformity as to either the subject's land or improvement assessments on this record.

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: January 31, 2013

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.