



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

APPELLANT: Thomas & Shelley Cahill  
DOCKET NO.: 09-03495.001-R-1  
PARCEL NO.: 18-32-358-013

The parties of record before the Property Tax Appeal Board are Thomas & Shelley Cahill, the appellants, 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:** \$37,912  
**IMPR.:** \$98,312  
**TOTAL:** \$136,224

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject 9,315 square foot parcel located on the golf course in the Sun City development is improved with a one-story single-family dwelling of frame exterior construction. The home, which is 8 years old, was built on a concrete slab foundation and contains 2,664 square feet of living area. Features include central air conditioning, a fireplace and a three-car garage of 684 square feet of building area. The property is located in Huntley, Grafton Township, McHenry County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation. As part of the appeal, the appellants reported that the subject property was purchased in March 2006 for \$415,000 or \$155.78 per square foot of living area, including land. To support both bases of the appeal, the appellants presented a grid analysis of four comparable properties located within ½ mile of the subject along with underlying Multiple Listing Service sheets for the comparables. The parcels presented range in size from 9,968 to 14,557 square feet of land area and are improved with one-story frame single-family dwellings that are 3 to 6 years old. The homes range in size from 2,612 to 2,773 square feet of living area and feature

central air conditioning and garages ranging in size from 520 to 630 square feet of building area. Two of the comparables also have a fireplace.

As to the land inequity argument, the comparable parcels have land assessments ranging from \$23,864 to \$37,506 or from \$2.10 to \$2.58 per square foot of land area whereas the subject has a land assessment of \$42,925 or \$4.61 per square foot of land area. Based on this evidence, the appellants requested a land assessment reduction to \$36,486 or \$3.92 per square foot of land area. As to the improvement inequity argument, these comparables have improvement assessments ranging from \$71,924 to \$103,245 or from \$27.11 to \$38.34 per square foot of living area. The subject's improvement assessment is \$98,312 or \$36.90 per square foot of living area. Based on this evidence, the appellants requested an improvement assessment reduction to \$83,562 or \$31.37 per square foot of living area.

As to the overvaluation argument, the appellants reported that the comparables sold between June 2009 and February 2010 for prices ranging from \$301,500 to \$350,000 or from \$111.79 to \$134.00 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$120,048 which would reflect a market value of approximately \$360,144 or \$135.19 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$141,237 was disclosed. The subject's total assessment for 2009 reflects an estimated market value of approximately \$424,518 or \$159.35 per square foot of living area, including land, when applying the three-year median level of assessments for McHenry County of 33.27% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review presented a letter and data gathered by the Grafton Township Assessor. The assessor contends that three of the appellants' four comparable properties are not located in Grafton Township nor are they in McHenry County.<sup>1</sup> As to the appellants' comparable #1, the assessor notes this home is not the same model as the subject. In a grid, the assessor reiterated the appellants' comparables which depicted a dwelling size error in comparable #4 and a garage size error in comparable #2. The township assessor further contends that the case of Cherry Bowl, Inc. v. Property Tax Appeal Board, 100 Ill.App.3d 326 (2<sup>nd</sup> Dist. 1981) stands for the proposition that assessment practices of other assessors are not relevant to whether the assessor was correct in the instant case.

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<sup>1</sup> The Multiple Listing Sheets submitted by the appellants depict comparables #2 through #4 as being in Rutland Township. The Property Tax Appeal Board takes judicial notice that Rutland Township is located in Kane County, Illinois.

According to the assessor, given that different models "have sold for different prices, on a per square foot basis, they would not be assessed the same." As to the sales data presented by the appellants, the assessor notes that none of the sales occurred prior to January 1, 2009 which is the assessment date at issue and none is located on a golf course like the subject. As there were a limited number of sales in "the age restricted subdivision of Del Webb," the assessor presented two sales for comparison.

In support of the subject's assessment, the assessor presented descriptions and information on three comparable properties which either were on the golf course or "backs park." The comparables have lot sizes ranging from 9,204 to 11,652 square feet of land area with land assessments of \$34,688 or \$40,324 or from \$2.98 to \$4.07 per square foot of land area. The parcels are improved with one-story frame dwellings that were 7 to 9 years old. The dwellings each had the same "building classification" as the subject and contain either 2,654 or 2,664 square feet of living area. Each has a concrete slab foundation, central air conditioning, a fireplace and a garage of either 497 to 684 square feet of building area. These properties have improvement assessments ranging from \$96,514 to \$100,615 or from \$36.37 to \$37.77 per square foot of living area.

The two sales reported by the assessor were located in Rutland Township and were properties on the golf course. The lots contain 7,700 and 11,457 square feet of land area, respectively, and are improved with one-story frame dwellings that are 5 and 10 years old. The homes contain 2,575 and 2,639 square feet of living area each with concrete slab foundations, central air conditioning, a fireplace and a garage of either 540 or 616 square feet of building area. These properties sold in June 2008 for prices of \$400,000 and \$460,000 or for \$155.34 and \$174.31 per square foot of living area, including land.

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

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.

As an initial matter, the presentation by both parties to this appeal of comparables located in another township and county than the subject property must be addressed. The appellants contend unequal treatment in the subject's land and improvement assessments as one of bases 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. The uniformity requirement prohibits taxing officials from valuating one kind of property

within a taxing district at a certain proportion of its true value while valuating the same kind of property in the same district at a substantially lesser or greater proportion of its true value. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960); People ex rel. Hawthorne v. Bartlow, 111 Ill. App. 3d 513, 520 (4<sup>th</sup> Dist. 1983). A uniformity violation can be established through evidence regarding the assessed valuations of a small number of properties. Du Page County Board of Review v. Property Tax Appeal Board, 284 Ill. App. 3d 649, 655 (1996). The properties selected for comparison must be similar in kind and character and must be similarly situated to the subject property. Id. at 654.

In this case, both parties presented evidence that the subject and the comparable properties are all located in the same general vicinity, all are within the Del Webb Sun City development and all are located in Huntley, although the subject is within Grafton Township, McHenry County and several of the comparables are within Rutland Township, Kane County. Despite the assessor's contention that the appellants presented comparables not within the subject's township and cited the case of Cherry Bowl, Inc. for the proposition to accord no weight to these properties, the assessor's only sales presented in this appeal to support the subject's estimated market value were also located in Rutland Township, Kane County, similar to the equity/sales comparables the appellants presented in their evidence.

In Cherry Bowl, Inc. v. Property Tax Appeal Board, 100 Ill.App.3d 326, 331, 426 N.E.2d 618, 622-623, 55 Ill.Dec. 472, 476-477 (2<sup>nd</sup> Dist. 1981), a witness called by appellant sought to testify to telephone conversations he had with various assessors and to introduce in evidence letters received from some of the assessors referring to that subject. Objections were made to the testimony on the grounds an improper foundation had been laid for introduction of this evidence and, also, that it could only be received through the testimony of the respective assessors. In the course of that case the Property Tax Appeal Board sustained the objections finding that such evidence was not relevant to the issue before it and was also hearsay.

On appeal, the appellate court held that the objections were properly sustained by the Board. The appellate court stated:

The interpretation given to the scope of section 1(13) of the Revenue Act (Ill. Rev. Stat. 1977, ch. 120, par. 482(13)) by a few of the many assessors applying it to bowling establishments throughout the state was not relevant to whether the Rockford Township Assessor had correctly done so in the present case. Nor would evidence of the varied approaches taken by them assist the PTAB in its resolution of the question before it. The offered testimony and documents were clearly hearsay, in any event, and on objection the PTAB properly declined to consider them. See Baehr v. Health & Hospital Governing Com. of Cook County, 86

Ill. App. 3d 43, 46, 407 N.E.2d 817, 820, 41 Ill. Dec. 319, 322 (1980).

Id.

Here, where both parties are presenting similar properties in the same community, subdivision and development, even though they may be situated in differing townships and even counties, the principles of Cherry Bowl do not apply for the overvaluation or market value arguments of this appeal, but are still applicable for assessment equity in light of the Cherry Bowl decision. Through its submission of sales in nearby Rutland Township, Kane County, the board of review has submitted evidence suggesting that similar real property within the same geographical area and with similar views of golf course/park area, but situated in different townships and even different counties, apparently carry similar values.

The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, further discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.] [Emphasis added.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation.]

Apex Motor Fuel, 20 Ill.2d at 401. In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21.

Thus, the Property Tax Appeal Board accords the argument of the assessor/board of review's little merit as to the overvaluation issue and the Board will consider all of the comparables submitted by both parties despite differences in townships and/or counties as to market value. However, as noted in Apex, the

township/county line distinctions are relevant in the equity aspects of this appeal.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. As set forth above, the Board will examine appellants' comparable #1 and the three equity comparables submitted by the board of review for purposes of uniformity as to both land and improvement assessments. For the land inequity argument, the four comparables located in Grafton Township submitted by both parties range in lot size from 9,204 to 11,652 square feet of land area. These parcels have land assessments ranging from \$23,864 to \$40,324 or from \$2.39 to \$4.07 per square foot of land area. The subject has a land assessment of \$42,925 or \$4.61 per square foot of land area which is above the most similar comparable presented on this record by the board of review as its #3 which is located on the golf course and carries a land assessment of \$4.07 per square foot of land area. Based on this evidence, the appellants have established land assessment inequity and a reduction in the subject's land assessment is warranted on this record.

As to the improvement inequity contention, the Board again considers only the four equity comparables presented by both parties which are located in Grafton Township, McHenry County. These comparables were all similar to the subject dwelling in location, size, style, exterior construction, features and/or age and had improvement assessments that ranged from \$27.11 to \$37.77 per square foot of living area. The subject's improvement assessment of \$36.90 per square foot of living area is within the range established by the most similar comparables and appears supported in particular by board of review comparable #2. 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 appellants also contend the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does/does not support a reduction in the subject's assessment.

The parties submitted a total of six comparable sales for the Board's consideration. Despite differences in location on a golf course or not, the Board finds that in other respects the comparables submitted by both parties were similar to the subject in size, design, exterior construction, features and age. These comparables sold between June 2008 and February 2010 for prices ranging from \$301,500 to \$460,000 or from \$111.79 to \$174.31 per square foot of living area, including land. In addition, the Board recognizes that the subject's purchase price in March 2006

was substantially higher than any of the comparables presented by the appellants which suggests that it carries a higher market value than the comparables presented by the appellants. The subject's 2009 assessment reflects a market value of approximately \$424,518 or \$159.35 per square foot of living area, including land, which falls within the range established by these similar comparables on both an overall and on a per-square-foot basis. Moreover, the subject's estimated market value based on its assessment appears well-supported by the board of review's sale #2 that is located on a golf course like the subject. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is not warranted.

In summary, the Board finds the record evidence warrants a land assessment reduction on grounds of lack of uniformity, but no reduction in the subject's improvement assessment is warranted either on grounds of equity or overvaluation.

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

*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: 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.