



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

APPELLANT: Eric & Laura Blassberg  
DOCKET NO.: 09-03625.001-R-1  
PARCEL NO.: 18-11-253-010

The parties of record before the Property Tax Appeal Board are Eric & Laura Blassberg, 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:** \$65,564  
**IMPR.:** \$132,750  
**TOTAL:** \$198,314

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 43,603 square feet of land area in the Turnberry Subdivision is improved with a 25-year old, two-story dwelling of frame and masonry exterior construction. The home contains 4,130 square feet of living area with a full unfinished basement, two wood burning fireplaces and one vented gas wall unit,<sup>1</sup> central air conditioning, a screened porch and an attached two-car garage of 665 square feet of building area. The property is located in Lakewood, Grafton Township, McHenry County.

The appellants' appeal is based on overvaluation of the subject property. In support of this market value argument, the appellants submitted detailed information on four sales comparables and more limited data on an additional four sales along with a letter outlining the arguments. The comparables are located in the subject's subdivision. In spreadsheet #1, the appellants in part analyzed the assessments of the eight suggested comparables in relation to recent sales prices and as a consequence question the "formulas or basis used to determine the

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<sup>1</sup> The assessing officials record three fireplaces for the subject dwelling which the appellants dispute as outlined in their evidence.

land and building values [assigned by the assessing officials]" to the comparables presented.<sup>2</sup> The appellants did not otherwise make an assessment inequity argument in this appeal. In addition, the appellants presented Spreadsheet #2 depicting the historical changes in the subject's market value over a ten year period.

In the detailed grid analysis appellants' comparables #1 through #4 consist of parcels ranging in size from 20,000 to 41,306 square feet of land area. The properties are improved with two-story brick and frame, brick and stone or brick, frame and stucco exterior constructed dwellings. The homes range in age from 7 to 32 years old and range in size from 3,112 to 4,139 square feet of living area. Each has a basement, two of which include finished area. The homes have central air conditioning, one or two fireplaces and a three-car garage ranging in size from 605 to 845 square feet of building area. The sales occurred from July to November 2009 for prices ranging from \$415,000 to \$500,000 or from \$102.14 to \$141.15 per square foot of living area, including land.

As depicted in Spreadsheet #1, comparables #5 through #8 were described as homes that were either 8 or 10 years old. They range in size from 2,722 to 3,153 square feet of living area. The spreadsheet provided no other details of the exterior construction, foundations, features and/or amenities of these homes.<sup>3</sup> These four properties sold between August 2009 and March 2010 for prices ranging from \$341,000 to \$420,000 or from \$124.23 to \$145.21 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$148,667 which would reflect a market value of approximately \$446,000 or \$108.00 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 \$198,314 was disclosed. The subject's assessment reflects an estimated market value of \$596,075 or \$144.33 per square foot of living area, including land, using the 2009 three-year median level of assessments for McHenry County of 33.27%.

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<sup>2</sup> As an initial matter, the jurisdiction of the Property Tax Appeal Board is strictly limited by law to determining the correct assessment of the property which is the subject of an appeal. (35 ILCS 200/16-180). Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his [or her] property for taxation purpose may file an appeal with the Board. (86 Ill.Admin.Code §1910.10(c)). Thus, the Board specifically notes that it has no jurisdiction to determine the correct assessment(s) of neighboring properties which the appellants believe to be incorrectly assessed by their township assessor based on recent sales prices.

<sup>3</sup> The appellants included numerous printouts for each property from both the Multiple Listing Service and the assessing officials with some additional property data.

In support of the subject's assessment, the board of review presented descriptions and sales data on three comparable properties and further contended that the appellants' sales all occurred after the assessment date at issue of January 1, 2009. The comparable lots range in size from 31,862 to 48,975 square feet of land area which are improved with two-story frame and masonry dwellings that range in age from 3 to 19 years old. The dwellings range in size from 4,085 to 4,196 square feet of living area. Each home has a basement, two of which are walkout style. The homes have central air conditioning, one or two fireplaces and garages ranging in size from 925 to 1,251 square feet of building area. These comparables sold between May and December 2008 for prices ranging from \$685,000 to \$715,000 or from \$164.23 to \$175.03 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.

In order to address the appellants' initial issue, the following discussion of the assessment of real property in relation to a property's market value is provided. Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill. 2d 428 (1970).

Furthermore, the Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation as ascertained as the General Assembly shall provide by law." Ill.Const.1970, art IX, §4(a). The Illinois Supreme Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." Apex Motor Fuel v. Barrett, 20 Ill. 2d 395, 401 (1960). 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 omitted.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method

by which property may be valued for tax purposes. [citation omitted.] The constitutional provision for uniformity . . . does [not] call for a 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 omitted.]

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 v. Property Tax Appeal Board, 131 Ill. 2d 1, 21 (1989).

For this appeal, the appellants 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). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of 11 comparable sales for the Board's consideration. The Property Tax Appeal Board has given less weight to appellants' comparables #1, #3, #5, #6, #7 and #8 due to differences in dwelling size when compared to the subject home. The Board finds appellants' comparables #2 and #4 along with the comparables submitted by the board of review were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between May 2008 and October 2009 for prices ranging from \$415,000 to \$715,000 or from \$85.92 to \$175.03 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$596,075 or \$144.33 per square foot of living area, including land, which falls within the range established by the most similar comparables and appears justified when giving due consideration to the subject's lot size and dwelling age. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted 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.