



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

APPELLANT: Jason A. & Cheryl L. Sneed  
DOCKET NO.: 09-03995.001-R-1  
PARCEL NO.: 18-27-378-022

The parties of record before the Property Tax Appeal Board are Jason A. & Cheryl L. Sneed, 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: \$19,324**  
**IMPR: \$89,009**  
**TOTAL: \$108,333**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,071 square feet of living area. The dwelling is 5 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 718 square foot garage. The property is located in Huntley, Grafton Township, McHenry County.

The appellants' appeal is based on unequal treatment in the assessment process as to the subject's improvement assessment. No dispute was raised concerning the land assessment. In a brief, the appellants also noted that neighboring dwellings in the subject's subdivision "were granted a larger Urban Building [improvement assessment] decrease on assessed value" than the subject was granted. To support this proposition, the appellants included copies of Final Decisions from the McHenry County Board of Review for three neighboring properties displaying assessment reductions ranging from \$30,834 to \$41,559 whereas the subject received a reduction of \$19,111.

To further support the appellants' lack of uniformity claim, the appellants submitted a grid analysis of the three properties cited in their letter that received greater assessment reductions. These properties are located in the subject's subdivision and within one block of the subject property. The

comparables are described as two-story frame and masonry dwellings that are each 5 years old. The dwellings range in size from 2,605 to 3,327 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace and a garage containing either 644 or 652 square feet of building area. These comparables have improvement assessments ranging from \$67,883 to 80,014 or from \$24.05 to \$26.06 per square foot of living area. The subject's improvement assessment is \$89,009 or \$28.98 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$73,857 or \$24.05 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 \$108,333 was disclosed. In response to the appellants' evidence, the board of review noted the appellants' comparables were different models than the subject dwelling. To support the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties described as being in the subject's subdivision and being the same Santa Fe model as the subject. The comparables consist of two-story frame and masonry dwellings that are 5 or 6 years old. The dwellings each contain 3,071 square feet of living area. Features include basements, central air conditioning and a 718 square foot garage. Five of the homes also have a fireplace. These properties have improvement assessments ranging from \$107,011 to \$109,230 or from \$34.85 to \$35.57 per square foot of living area. 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.

The appellants attempted to demonstrate that the subject's assessment was inequitable because of the decreases granted to neighboring properties in 2009 as compared to the decrease granted to the subject. The Property Tax Appeal Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity of the subject dwelling by clear and convincing evidence. The Board finds rising or falling assessments as a consequence of the appeal process from one dwelling to another dwelling do not indicate whether a particular property is inequitably assessed. For purposes of an assessment equity claim, the assessment methodology and actual assessments together with the salient characteristics of the various properties must be compared and analyzed to determine whether uniformity of assessments exists. Furthermore, the Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or

decreased assessments from year to year of varying amounts depending on prevailing market conditions and prior year's assessments.

For this appeal, the appellants contend unequal treatment in the subject's improvement assessment. 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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. Due to differences in dwelling size, basement size and garage size from the subject dwelling, the Board has given less weight to the appellants' comparables. The Board finds the comparables submitted by the board of review were identical to the subject in size, style, exterior construction, and had many similar features to the subject. Due to their similarities to the subject, the board of review's comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$107,011 to \$109,230 or from \$34.85 to \$35.57 per square foot of living area. The subject's improvement assessment of \$89,009 or \$28.98 per square foot of living area is below the range established by the most similar comparables. 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 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

*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.