



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

APPELLANT: Kyle McDermott
DOCKET NO.: 09-04008.001-R-1
PARCEL NO.: 19-13-281-003

The parties of record before the Property Tax Appeal Board are Kyle McDermott, the appellant; 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: \$20,454
IMPR.: \$60,516
TOTAL: \$80,970

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 13,068 square foot parcel improved with a one-story style brick and frame dwelling containing 1,800 square feet of living area that is 45 years old. Features include a partially finished, partial walkout basement, a fireplace and a 1-car garage. The subject is located in Algonquin Township, McHenry County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal.¹ In support of these claims, the appellant submitted a transcript from a dissolution of marriage proceeding, photographs and a grid analysis detailing four comparable properties. The comparables are located within ½ mile of the subject. They consist of one-story or 1.5-story frame or brick and frame dwellings that ranged were built from 1957 to 1979. Two of the homes are described as having central air conditioning, one has a fireplace and two have a 2-car garage. Two homes have a full basement with one being finished.

¹ The appellant's contention of law claim was withdrawn at hearing.

The homes range in size from 1,264 to 2,114 square feet of living area. The comparables had improvement assessments ranging from \$40,859 to \$78,721 or from \$28.34 to \$47.16 per square foot of living area. The subject was depicted as having an improvement assessment of \$60,764 or \$33.76 per square foot of living area. The comparables sold from January 2007 to September 2009 for prices ranging from \$157,000 to \$225,000 or from \$99.74 to \$178.00 per square foot of living area, including land. The appellant also submitted a copy of the subject's "Notice of Final Decision" issued by the McHenry County Board of Review, which reflects a market value for the subject of \$243,372 or \$135.21 per square foot of living area, including land, using the 2009 three-year average median level of assessments for McHenry County of 33.27% as determined by the Illinois Department of Revenue.

The comparables were situated on lots ranging from 11,025 to 16,335 square feet of land area and had land assessments ranging from \$15,089 to \$21,908 or from \$0.92 to 1.83 per square foot of land area. The subject has a land assessment of \$20,454 or \$1.57 per square foot of land area.

The appellant also submitted a court transcript wherein the value of the subject was reported to be \$180,000 as of April 2008. The value was reported to be on page 11 of the transcript; however, page 11 was not included in the submission. The appellant also argued that the photographs depicted needed repairs to the improvement; however, an itemized list showing loss in value was not presented to substantiate this claim. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$80,970 was disclosed. In support of the subject's assessment, the board of review submitted a grid analysis of equity comparables and a grid analysis of sales comparables. The 9 equity comparables contained 9 comparables submitted by the appellant at the local board of review hearing with the board of review using two properties also presented by the appellant. The equity comparables consisted of one-story, raised ranch or two-story homes. They ranged in age from 22 to 127 years old and ranged in size from 1,120 to 2,114 square feet of living area. Seven of the comparables have central air conditioning, eight have a partial or full basement with four having some finished basement area, two have a fireplace and six have a garage. The comparables have improvement assessments ranging from 40,241 to \$78,721 or from \$28.34 to \$47.16 per square foot of living area. The subject is depicted as having an improvement assessment of \$60,516 or \$44.98 per square foot of living area.

The comparables are situated on lots ranging from 9,888 to 16,335 square feet of land area. They have land assessments ranging from \$14,151 to \$21,908 or from \$0.55 to \$1.57 per square foot of land area. The subject is depicted as having a land assessment of \$20,454 or \$1.57 per square foot of land area.

The board of review utilized the same comparables it used for its equity claim for its market value claim. Seven of the comparables sold from January 2007 to September 2008 for prices ranging from \$157,000 to \$257,000 or from \$99.75 to \$210.66 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of its assessment.

After hearing the testimony and considering the evidence the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends assessment inequity as one basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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.

The Board further finds the parties submitted a total of nine equity comparables for consideration. Since both parties submitted identical properties for comparison, the Board will refer to the numerical grid sheet presented by the board of review for its analysis. The Board finds comparables #2, #5, #8 and #9 were most similar to the subject in design, size, age and most features. These comparables were given the most weight in the Board's analysis. They had improvement assessments ranging from \$56,013 to \$78,721 or from \$44.38 to \$57.74 per square foot of living area. The subject has an improvement assessment of \$60,516 or \$44.98 per square foot of living area, which is within the range established by the most similar comparables. After considering the differences and making adjustments, the Board finds the subject's improvement assessment is equitable and no reduction is warranted on this basis. The comparables had land assessments ranging from \$0.55 to \$1.57 per square foot of land area. The subject's land assessment is \$1.57 per square foot of land area, and again is within the range established by the comparables. Therefore, the Board finds the appellant has not shown by clear and convincing evidence the subject's land assessment is inequitable.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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 presented by both parties.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellant has not shown by a preponderance of the evidence herein that the subject is overvalued.

The Board finds four of the most similar comparables sold from January 2007 to May 2008 for prices ranging from \$215,000 to \$257,000. The subject's estimated market value as reflected by its assessment is \$243,372, which the Board finds is within the ranged as established by the most similar comparables. After considering the differences and making adjustments, the Board finds the subject is not overvalued and no reduction is warranted.

Further, the Board gave no weight to the dissolution of marriage transcript because the page wherein the value was reported was missing from the evidence, and further, the reported value was not supported with substantive documentary evidence to support same. In addition, the Board gave no weight to the appellant's argument that the subject's value was diminished because of its condition or lack of repairs. The appellant failed to substantiate the loss in value caused by the condition or needed repairs.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellant's overvaluation argument, the Board finds the appellant has not shown by a preponderance of the evidence the subject's assessment was incorrect and a reduction is not 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.

Ronald 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: September 20, 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.