



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

APPELLANT: Dan & Cheryl Thrasher  
DOCKET NO.: 09-04030.001-R-1  
PARCEL NO.: 14-26-302-019

The parties of record before the Property Tax Appeal Board are Dan & Cheryl Thrasher, 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: \$25,205**  
**IMPR: \$82,284**  
**TOTAL: \$107,489**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame exterior construction that contains 1,890 square feet of living area. The dwelling is 9 years old. Features of the home include a full unfinished basement, central air conditioning and a three-car garage of 938 square feet of building area. The property is located in Prairie Grove, Nunda Township, McHenry County.

The appellants' appeal is based on unequal treatment in the assessment process regarding the subject's improvement assessment. No dispute was raised concerning the land assessment. The appellants submitted information on three comparable properties located either 1.2 or 2.8-miles from the subject property. The comparables are described as one-story frame and masonry dwellings that range in age from 4 to 34 years old. The comparable dwellings range in size from 2,266 to 2,421 square feet of living area. Features include partial unfinished basements, central air conditioning, one or two fireplaces and a garage ranging in size from 494 to 554 square feet of building area. The comparables have improvement assessments ranging from \$82,673 to \$93,797 or from \$35.02 to \$38.74 per square foot of living area. The subject's improvement assessment is \$82,284 or \$43.54 per square foot of living area. Based on this evidence,

the appellants requested a reduction in the subject's improvement assessment to \$69,451 or \$36.75 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 \$107,489 was disclosed. As to the appellants' comparables, the board of review noted that each home was at least 350 square feet larger than the subject.<sup>1</sup> In support of the subject's assessment on grounds of uniformity, the board of review through the Nunda Township Assessor presented a spreadsheet with descriptions and assessment information on four comparable properties. The properties consist of one-story frame dwellings that range in age from 10 to 32 years old. The dwellings range in size from 1,694 to 2,209 square feet of living area. Features include full or partial basements, two of which include finished area. The homes also have central air conditioning, a fireplace and a two-car or a three-car garage. These properties have improvement assessments ranging from \$77,593 to \$99,709 or from \$45.13 to \$46.74 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 contend 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 appellants have not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellants' comparables and to board of review comparables #3 and #4 due to differences in dwelling size, basement size/finish and/or age. The Board finds board of review comparables #1 and #2 were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$89,727 and \$99,183 or \$45.13 and \$46.74 per square foot of living area. The subject's improvement assessment of \$82,284 or \$43.54 per square foot of living area is below the range

---

<sup>1</sup> Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

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.