



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

APPELLANT: Jordan Cohen
DOCKET NO.: 09-04083.001-R-1
PARCEL NO.: 19-18-329-022

The parties of record before the Property Tax Appeal Board are Jordan Cohen, 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: \$19,768
IMPR.: \$74,223
TOTAL: \$93,991

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 8,469 square feet or .194 of an acre of land area is improved with a two-story dwelling of frame construction. The home contains 2,449 square feet of living area and is 20 years old. Features of the home include a partial basement,¹ central air conditioning, a fireplace and a two-car garage of 441 square feet of building area. The property is located in Crystal Lake, Algonquin Township, McHenry County.

The appellant's appeal is based on unequal treatment in the assessment process as to both the subject's land and improvement. The appellant submitted information on four comparable properties located in close proximity to the subject. The comparable parcels range in size from 8,661 to 9,679 square feet of land area with land assessments ranging from \$19,943 to \$20,524 or from \$2.12 to \$2.30 per square foot of land area. The subject has a land assessment of \$19,768 or \$2.33 per square foot of land area. Based on this evidence, the appellant requested a land assessment reduction to \$16,282 or \$1.92 per square foot of land area.

As to the improvement inequity argument, the parcels were improved with two-story frame or frame and masonry dwellings that

¹ The assessing officials report that there is 544 square feet of finish in the basement.

were each 21 years old. The comparable dwellings contain either 2,449 or 2,554 square feet of living area. Features include basements, central air conditioning and a 441 square foot garage. Two of the comparables also have a fireplace. The comparables have improvement assessments ranging from \$66,467 to \$69,401 or from \$26.02 to \$27.17 per square foot of living area. The subject's improvement assessment is \$74,223 or \$30.31 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$68,144 or \$27.83 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 \$93,991 was disclosed. The board of review presented a grid reiterating the appellant's comparables along with a grid of six suggested equity comparables. The board of review reports that appellant's comparable #3 has a partially finished basement like the subject.

In support of the subject's assessment, the board of review presented descriptions and assessment information on six comparable properties located in the subject's subdivision. The parcels range in size from .193 to .370 of an acre or from 8,407 to 16,117 square feet of land area. The parcels have land assessments ranging from \$19,749 to \$22,779 or from \$1.41 to \$2.35 per square foot of land area.

These properties are improved with two-story frame or frame and masonry dwellings that range in age from 19 to 21 years old. The dwellings each contain 2,554 square feet of living area. Features include unfinished basements, central air conditioning, and a 441 square foot garage. Five comparables have a fireplace. These properties have improvement assessments ranging from \$85,320 to \$89,900 or from \$33.41 to \$35.20 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 appellant contends unequal treatment in the subject's land and improvement assessments 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 appellant has not met this burden.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, except for board of review comparable #7, all of the parcels were relatively similar to the subject in location and land size. The nine most similar land comparables had land assessments ranging from \$2.12 to \$2.35 per square foot of land area. The subject's land assessment of \$2.33 per square foot falls within the range of these similar land comparables and is found to be equitable.

As to the improvement inequity argument, again the ten comparable properties were similar to the subject in location, size, style, exterior construction, features and/or age. These comparables had improvement assessments that ranged from \$26.02 to \$35.20 per square foot of living area. The subject's improvement assessment of \$30.31 per square foot of living area is within the range established by these 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 appellant 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 appellant has 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: February 22, 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.