



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

APPELLANT: Taylor Kennedy
DOCKET NO.: 10-01672.001-R-1
PARCEL NO.: 19-28-353-011

The parties of record before the Property Tax Appeal Board are Taylor Kennedy, 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: \$ 17,266
IMPR.: \$ 60,002
TOTAL: \$ 77,268

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and brick dwelling containing 2,026 square feet of living area that is 32 years old. Features include a partially finished basement, central air conditioning, a fireplace and a 484 square foot garage. The subject property is located in Algonquin Township, McHenry County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's improvements were inequitably assessed. The subject's land assessment was not contested. In support of this claim, the appellant submitted an assessment analysis of four suggested comparables located from .25 of a mile to 1.40 miles from the subject. The comparables consist of two-story frame or frame and masonry dwellings that were reported to be from 17 to 31 years old. One comparable has a partial finished basement, one comparable has a partial unfinished basement and two comparables do not have basements. The comparables have central air conditioning and garages that contain from 400 to 738 square feet. Three comparables have a fireplace. The dwellings range in size from 2,157 to 2,694 square feet of living area. The comparables have improvement

assessments ranging from \$55,711 to \$68,598 or from \$23.90 to \$26.84 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$77,268 was disclosed. In support of the subject's assessment, the board of review submitted an assessment analysis of the appellant's comparables and seven additional assessment comparables. The board of review's evidence indicates appellant's comparable 4 is not located in the subject's subdivision.

The seven additional assessment comparables located within the subject's subdivision. The comparables consist of two-story frame or brick and frame dwellings that are from 20 to 32 years old. Three comparables have unfinished basements; three comparables have full or partial finished basements; and one comparable does not have a basement. The comparables contain central air conditioning, one fireplace and garages that contain from 420 to 484 square feet. The dwellings range in size from 1,815 to 2,145 square feet of living area and have improvement assessments ranging from \$59,046 to \$63,985 or from \$29.30 to \$32.53 per square foot of living area. The subject property has an improvement assessment of \$60,002 or \$29.62 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 no reduction in the subject's assessment is warranted.

The appellant argued unequal treatment in the assessment process. 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 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. The Board finds the appellant failed to overcome this burden of proof.

The parties submitted assessment information for eleven suggested comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Appellant's comparables 1 and 2 are larger in size than the subject dwelling; comparables 3 and 4 do not have basements, dissimilar to the subject; comparable 1 is considerably newer than the subject; and comparable 4 is not located within the subject's subdivision. The Board also gave little weight to

comparables 5, 6 and 8 submitted by the board of review. Comparables 5 and 6 are newer in age than the subject and comparable 8 does not have a basement, unlike the subject.

The Board finds comparables 7, 9, 10 and 11 submitted by the board of review are more similar when compared to the subject in location, design, age, and most features. Additionally, these comparables are identical in size to the subject. The comparables have improvement assessments ranging from \$61,375 to \$63,881 or from \$30.29 to \$31.53 per square foot of living area. The subject property has an improvement assessment of \$60,002 or \$29.62 per square foot of living area, which falls below the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is 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 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). When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. 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.

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

Frank J. Huff

Member

Mark Morris

Member

JR

Member

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: March 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.