



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

APPELLANT: Sandor Alex Gyurko
DOCKET NO.: 10-02733.001-R-1
PARCEL NO.: 18-31-303-026

The parties of record before the Property Tax Appeal Board are Sandor Alex Gyurko, 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: \$16,389
IMPR.: \$50,744
TOTAL: \$67,133

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 5,920 square feet of land area in Sun City is improved with a one-story dwelling of frame exterior construction containing 1,678 square feet of living area. The dwelling is 5 years old. The home has a concrete slab foundation, central air conditioning, a fireplace and a 426 square foot garage. Additional features of the home include both a concrete patio and a brick patio. The property is located in Huntley, Grafton Township, McHenry County.

The appellant's appeal is based on unequal treatment in the assessment process disputing both the land and improvement assessments of the subject property. The appellant submitted information on three comparable properties in the Section V grid analysis of the Residential Appeal petition. Also attached to the was a three-page spreadsheet of nine comparables which repeated the original three comparables and appears to have erroneous assessment data as even the subject's land and improvement assessments are not correctly reported. For ease of analysis, the Board will consider the three comparables presented by the appellant in this appeal.

The comparable parcels are located in Sun City and range in size from 5,525 to 6,510 square feet of land area. Each parcel is improved with a one-story frame dwelling that is 5 or 7 years

old. The comparable dwellings each contain 1,678 square feet of living area. Features include central air conditioning and 426 square foot garages. The appellant did not include any data concerning foundations for the comparables and none of the comparables have a fireplace like the subject. The comparables have improvement assessments ranging from \$48,337 to \$48,450 or from \$28.81 to \$28.87 per square foot of living area. The subject's improvement assessment is \$50,744 or \$30.24 per square foot of living area. The comparables have land assessments of \$16,389 or from \$2.52 to \$2.97 per square foot of land area. The subject has a land assessment of \$16,389 or \$2.77 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$14,000 or \$2.36 per square foot of land area and a reduction in the subject's improvement assessment to \$34,549 or \$20.59 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 \$67,133 was disclosed. The board of review submitted a memorandum and data gathered by the Grafton Township Assessor. The assessor contends that the "appellant filed using incorrect data for the comps" and purports to correct the appellant's nine comparables. Since the assessor has incorrectly reported the subject's land assessment as \$16,959 instead of its 2010 final assessment of \$16,389, the Property Tax Appeal Board presumes that none of these "corrected" appellant's comparables is accurate since each reflects a land assessment of \$16,959. Similarly, the assessor reported the subject's improvement assessment as \$52,510 instead of the final 2010 improvement assessment of the subject of \$50,744. Thus, the Property Tax Appeal Board again presumes that none of the "corrected" improvement assessment data is accurate in this analysis.

The assessor also reported in the memorandum that the subject is the only property with a fireplace and a brick patio.

In support of the subject's assessment, the assessor presented a grid analysis of four comparable properties. However, it is initially noted that the subject's land and improvement assessments are each incorrect in the grid. With the exception of comparable #1 that "backs park" the comparables presented all have identical land assessments to the subject's reported land assessment of \$16,959. As noted above, the subject's 2010 land assessment is actually \$16,389.

Similarly, the subject's reported improvement assessment in this grid is \$52,510 whereas the subject's actual improvement assessment for 2010 is \$50,744. The Property Tax Appeal Board presumes for purposes of this appeal that each of the four comparables does not reflect the 2010 improvement assessments of these properties.

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 appellant contends 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 appellant has not met this burden.

The appellant challenged the subject's land assessment as part of this appeal. Each comparable presented has a land assessment of \$16,389 which is identical to the subject's total land assessment. The comparable parcels which the appellant presented vary slightly in size from the subject and thus reflect land assessments ranging from \$2.52 to \$2.97 per square foot of land area. The subject has a land assessment of \$2.77 per square foot of land area which is within the range of the comparables presented by the appellant. Thus, on this record the appellant has failed to establish lack of land assessment uniformity and no reduction in the subject's land assessment is warranted.

Also as discussed above, the only apparently valid improvement equity comparables on this record were presented by the appellant in the Section V grid analysis as there is no indication that the assessments of the comparables suggested by the board of review were correct for 2010. The three comparables presented by the appellant lack two amenities enjoyed by the subject of both a fireplace and a brick patio. But for these additional amenities, the Property Tax Appeal Board finds the three comparables submitted by the appellant were similar to the subject in location, size, style, exterior construction and age. These comparables had improvement assessments that ranged from \$48,337 to \$48,450 or from \$28.81 to \$28.87 per square foot of living area. The subject's improvement assessment of \$50,744 or \$30.24 per square foot of living area is above the range established by these similar comparables, but appears justified given the subject's superior attributes of a fireplace and a brick patio, neither of which is enjoyed by the appellant's suggested comparable properties. 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.

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: May 24, 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.