



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

APPELLANT: Stephen & Martha Page  
DOCKET NO.: 10-02912.001-R-1  
PARCEL NO.: 20-19-153-004

The parties of record before the Property Tax Appeal Board are Stephen & Martha Page, 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:** \$14,733  
**IMPR.:** \$65,138  
**TOTAL:** \$79,871

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame exterior construction containing 2,052 square feet of living area. The dwelling is 24 years old. Features of the home include a partial basement, a 504 square foot garage and a 433 square foot deck/balcony. The property is located in Fox River Grove, Algonquin Township, McHenry County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on ten comparable properties in a four-page grid analysis. The comparables are described as 1.5-story or 2-story frame dwellings that range in age from 54 to 133 years old. The comparable dwellings range in size from 1,735 to 2,622 square feet of living area. Nine of the comparables have full or partial basements. The appellant did not include any data concerning air conditioning, fireplaces and/or garages for the comparables. The comparables have improvement assessments ranging from \$45,549 to \$73,189 or from \$19.74 to \$29.95 per square foot of living area. The subject's improvement assessment is \$65,138 or \$31.74 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$41,040 or \$20.00 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 \$79,871 was disclosed. The board of review noted that "appellants' evidence suggest[s an] increase is warranted." However, the board of review did not specify what assessment increase, if any, was being sought as part of this appeal.

The board of review submitted a two-page grid analysis with adjustments that was prepared by the Algonquin Township Assessor.<sup>1</sup> The grid reiterated each of the ten comparables presented by the appellants. A brief review of the data reveals that appellants' comparable #9 according to the board of review had an improvement assessment of \$44,182 or \$18.29 per square foot of living area. The properties were located from .36 of a mile to 8.77-miles from the subject. The board of review described four of the dwellings as "duplex" structures. The board of review also reports that six of the appellants' comparables have central air conditioning; six of the comparables have a fireplace; and eight of the comparables have a garage ranging in size from 216 to 586 square feet of building area.

In support of the subject's assessment, the assessor presented two comparables that were "next door" to the subject. The comparables are "Cape Cod" dwellings that contain either 2,764 or 3,222 square of living area. The comparables are 15 and 22 years old and feature central air conditioning, full basements and garages of 441 and 897 square feet of building area, respectively. These properties have improvement assessments of \$89,777 and \$89,545 or \$32.48 and \$27.79 per square foot of living area, respectively.

Based on this evidence, the board of review indicated that an unspecified increase in the subject's assessment was warranted.

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

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<sup>1</sup> The Algonquin Township Assessor made adjustments to the comparables for differences in lot size, gross living area, baths/plumbing, air conditioning, fireplace amenity, foundation, garage and/or other amenities differing from the subject. The Property Tax Appeal Board has not considered or analyzed this adjustment process as there is no basis for the adjustments in the submission and the lack of uniformity analysis can be performed without numeric adjustments for differences.

assessment data, the Board finds the appellants have not met this burden.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to each of the comparables suggested by the appellants because each was significantly older than the subject dwelling. In addition, many of the appellants' comparables were not located in close proximity to the subject dwelling.

The Board finds the two comparables submitted by the board of review were most similar to the subject and therefore, received the most weight in the Board's analysis. These comparables had improvement assessments of \$27.79 and \$32.48 per square foot of living area. The subject's improvement assessment of \$31.74 per square foot of living area is within the range established by these 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

*[Signature]*

Member

*[Signature]*

Member

*[Signature]*

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.