



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

APPELLANT: Matthew & Dorothy Wojtas
DOCKET NO.: 10-02923.001-R-1
PARCEL NO.: 18-23-152-012

The parties of record before the Property Tax Appeal Board are Matthew & Dorothy Wojtas, 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: \$15,110
IMPR.: \$44,948
TOTAL: \$60,058

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 7,788 square feet of land area is improved with a one-story single-family dwelling of frame and brick exterior construction containing 1,320 square feet of living area. The dwelling is 13 years old. Features of the home include a full basement, central air conditioning and a 400 square foot garage. The property is located in Lake in the Hills, Grafton Township, McHenry County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable properties located in the subject's subdivision of Meadowbrook 2 in the Section V grid analysis of the Residential Appeal petition. Also attached to the petition was a four-page spreadsheet of twelve comparables which repeated the original three comparables and appears to have erroneous assessment data as even the subject's improvement assessment is not correctly reported in the spreadsheet. For ease of analysis, the Board will consider the three comparables presented by the appellants in this appeal from the Section V grid.

The parcels range in size from 6,050 to 7,964 square feet of land area. Each parcel is improved with a two-story frame or frame

and brick dwelling.¹ The homes range in age from 12 to 14 years old. The comparable dwellings each contain 1,872 square feet of living area. Features include basements, central air conditioning and 400 square foot garages. The comparables have improvement assessments ranging from \$49,558 to \$52,247 or from \$26.47 to \$27.91 per square foot of living area. The subject's improvement assessment is \$44,948 or \$34.05 per square foot of living area. The comparables have land assessments of \$11,735 or \$15,449 or \$1.94 per square foot of land area. The subject has a land assessment of \$15,100 or \$1.94 per square foot of land area.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$14,500 or \$1.86 per square foot of land area and a reduction improvement assessment to \$36,600 or \$27.73 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 \$60,058 was disclosed. The board of review presented a memorandum and data gathered by the Grafton Township Assessor. The assessor noted that each of the comparables presented by the appellants was a two-story dwelling as compared to the subject's one-story design.

In support of the subject's assessment, the assessor presented a grid analysis of 16 comparable properties. However, it is initially noted that the subject's land and improvement assessments are each incorrect in the grid.

The parcels range in size from 6,050 to 14,467 square feet of land area. The parcels are improved with one-story frame or frame and masonry dwellings that were 12 or 14 years old. The homes contain either 1,320 or 1,334 square feet of living area. Each comparable has a full basement, central air conditioning and a 400 square foot garage. One of the comparables also has a fireplace. The comparables have land assessments ranging from \$12,143 to \$21,664 or from \$1.50 to \$2.01 per square foot of land area. The comparables have improvement assessments ranging from \$46,192 to \$49,325 or from \$34.81 to \$36.98 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 land and improvement assessments as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of

¹ The story height and exterior construction have been taken from the board of review's submission as the appellants failed to report either of these features in their submission.

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 19 equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, the appellants presented data that each of the comparables has a land assessment of \$1.94 per square foot of land area which is identical to the land assessment of the subject property. Thus, the appellants have failed to establish assessment inequity by clear and convincing evidence.

As to the improvement inequity argument, the Board has given less weight to the appellants' comparables because each dwelling is a two-story home rather than the subject's one-story design and each comparable is larger than the subject dwelling of 1,320 square feet of living area. As such, the comparables suggested by the appellants are significantly different from the subject in design and dwelling size. Given these differences, on this record the Board finds these properties are not appropriate comparisons to establish a lack of assessment uniformity.

The Board finds the comparables submitted by the board of review were similar to the subject in location, were identical in dwelling size, style, were similar in exterior construction, and were very similar in many features and age. Due to their similarities to the subject, these 16 comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$46,192 to \$49,325 or from \$34.81 to \$36.98 per square foot of living area. The subject's improvement assessment of \$44,948 or \$34.05 per square foot of living area is below the range established by the most similar comparables both in terms of total improvement assessment and on a per-square-foot basis. After considering adjustments and the differences in these most similar 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

Frank A. 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.