



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

APPELLANT: Charles & Karen Szaukellis
DOCKET NO.: 10-03108.001-R-1
PARCEL NO.: 19-36-476-002

The parties of record before the Property Tax Appeal Board are Charles and Karen Szaukellis, 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: \$31,912
IMPR.: \$91,291
TOTAL: \$123,203

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of frame and brick construction that has 2,064 square feet of living area. The dwelling was constructed in 1968 and is approximately 42 years old. Features of the home include a full unfinished basement, central air conditioning and a garage with 440 square feet of building area. The subject property has a 43,066 square foot site and is located in Barrington Hills, Algonquin Township, McHenry County.

The appellants contend both comparable sales and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on two comparable sales improved with what were described as a "conventional" and a "raised-cape" designed homes with 3,845 and 5,110 square feet of living area, respectively. The dwellings were constructed in 1988 and 1990. Each comparable was described as having a basement. The comparables had sites of 239,144 and 260,924 square feet of land area, respectively. The sales occurred in January 2010 and April 2010 for prices of \$505,000 and \$600,000 or for \$98.83 and \$156.05 per square foot of living area, including land. The appellants indicated that the percent reduction in the assessments for each of the comparable sales based on comparing the sales prices to the market values

reflected by their respective assessments was 26% and 46%, respectively.

With respect to the assessment equity argument the appellants provided information on six comparables described as being improved with ranch style dwellings with frame siding or brick veneer exteriors that ranged in size from 2,202 to 3,478 square feet of living area. The dwellings were constructed from 1957 to 2001. Four comparables were described by the appellants as having basements. These properties had sites ranging in size from 43,996 to 207,781 square feet of land area. The appellants' analysis indicated the comparables had improvement assessments ranging from \$86,661 to \$145,191 or from \$40.67 to \$44.97 per square foot of living area. Five of the comparables had a land assessment of \$31,912 and one comparable had a land assessment of \$83,758. Based on this evidence the appellants requested the subject's assessment be reduced to \$101,365.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$123,203 was disclosed. The subject's assessment reflects a market value of \$382,499 or \$185.32 per square foot of living area, including land. The subject has a land assessment of \$31,912 and an improvement assessment of \$91,291 or \$44.23 per square foot of living area.

In support of the subject's assessment the board of review submitted sales and an equity analysis prepared by the township assessor. The assessor identified four comparable sales improved with ranch style dwellings that ranged in size from 1,747 to 2,284 square feet of living area. The dwellings ranged in age from 23 to 55 years old. Each comparable had a basement with two having finished area, central air conditioning, one or two fireplaces and garages that ranged in size from 506 to 1,262 square feet of building area. One comparable also had a swimming pool. These properties have sites ranging in size from 1.030 to 5.23 acres. These properties sold from August 2007 to January 2009 for prices ranging from \$400,000 to \$630,000 or from \$181.00 to \$360.62 per square foot of living area, including land. The assessor made adjustments to the comparables for time and features that differ from the subject to arrive at adjusted prices ranging from \$292,600 to \$543,400. Based on this analysis the assessor was of the opinion the indicated value of the subject property by the sales comparison approach was \$407,600.

The assessor also prepared an equity analysis using the appellants' equity comparables #1 through #5. The assessor indicated each of these comparables had a land assessment of \$31,912. The assessor also provided a more detailed description of the comparables. The assessor reported the improvement assessments for these comparables ranged from \$84,240 to \$102,776 or from \$41.70 to \$43.34 per square foot of living area. These assessments differ from that reported by the appellants.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants argued in part overvaluation based on comparable sales. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the board of review comparable sales are most similar to the subject in size, style, exterior construction, features and age. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables sold from August 2007 to January 2009 for prices ranging from \$400,000 to \$630,000 or from \$181.00 to \$360.62 per square foot of living area, including land. Board of review comparables #2 and #3 were most similar to the subject in land area and sold in December 2008 and January 2009 for prices of \$630,000 and \$400,000 or for \$275.83 and \$181.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$382,499 or \$185.32 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a square foot basis. Based on this record the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not justified on this basis.

The appellants also argued assessment inequity. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 Board gives little weight to the equity analysis prepared by the appellants due to the fact the assessment information on the subject and the comparables was incorrect. Furthermore, the appellants provided limited descriptive data about the subject and the comparables in their analysis which further detracts from

the weight given their evidence. The board of review presented an analysis prepared by township assessor using appellants' comparables #1 through #5. The Board finds these comparables were relatively similar to the subject in style, age, construction and features. The primary difference was that comparables #2 through #5 were larger than the subject property, comparables #1 and #2 had no basement and comparables #1, #2, #4 and #5 were older than the subject property. These comparables had improvement assessments ranging from \$39.13 to \$43.34 per square foot of living area. The subject property has an improvement assessment of \$44.23 per square foot of living area. The subject's improvement assessment is slightly above the range established by these comparables on a square foot basis but justified after considering differences in size, age and features. The Board gave no weight to appellants' comparable #6 due to its age, size and construction.

With respect to the land assessments, the board finds appellants' comparables #1 through #5 each had a land assessment of \$31,912. The subject property has a land assessment of \$31,912. It appears from this record that land in the subject's area is being assessed on a site basis. Based on this record the Board finds the subject's land assessment is equitable.

In conclusion the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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

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: July 19, 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.