



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

APPELLANT: Michael & Anna Ellman
DOCKET NO.: 10-03672.001-R-1
PARCEL NO.: 18-26-351-004

The parties of record before the Property Tax Appeal Board are Michael & Anna Ellman, 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: \$18,625
IMPR.: \$60,397
TOTAL: \$79,022

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling containing 2,280 square feet of living area that was built in 1999. Features include an unfinished basement, central air conditioning, a fireplace and a 456 square foot attached garage. The subject parcel contains 9,702 square feet of land area. The subject property is located in Grafton Township, McHenry County.

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the subject's land and improvement assessments as the basis of the appeal. In support of the inequity argument, the appellants submitted a limited assessment analysis of three suggested comparables. The comparables are reportedly located in the Spring Lake Farm neighborhood like the subject. The appellants did not provide the comparables' design, story height, exterior construction or features such as fireplaces or garages. The appellants described the comparables as one unit dwellings that were built in 1995 or 1997. The dwellings have unfinished basements and central air conditioning. The dwellings range in size from 2,006 to 2,247 square feet of living area and have improvement assessments

ranging from \$46,941 to \$54,557 or from \$23.40 to \$24.28 per square foot of living area. The subject property has an improvement assessment of \$60,397 or \$26.49 per square foot of living area.

The comparables have lots that range in size from 9,455 to 16,410 square feet of land area with land assessments ranging from \$18,343 to \$21,879 or from \$1.33 to \$1.94 per square foot of land area.

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

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$79,022 was disclosed. In support of the subject's assessment, the board of review submitted a letter from the township assessor addressing the appeal and an assessment analysis of four suggested comparables.

Comparables 2 through 4 are located in Bellchase subdivision like the subject while comparable 1 is located in Spring Lake Farms South subdivision. The comparables consist of two-story dwellings of frame or frame and masonry exterior construction that were built in 1995 to 1999. The comparables were described as "Monarch" model dwellings. The comparables have unfinished basements, central air conditioning, one fireplace and attached garages that contain 416 or 456 square feet. The dwellings range in size from 2,240 to 2,318 square feet of living area. The comparables have improvement assessments ranging from \$59,407 to \$64,765 or from \$26.32 to \$26.76 per square foot of living area. The subject property has an improvement assessment of \$62,499 or \$26.49 per square foot of living area.

The comparables have lots that range in size from 8,442 to 15,888 square feet of land area with land assessments ranging from \$16,950 to \$22,378 or from \$1.41 to \$2.01 per square foot of land area. The subject property has a land assessment of \$18,625 or \$1.92 per square foot of land area.

The assessor's letter indicates the appellants' comparables are "Torrington" model dwellings while the subject is a "Monarch" model dwelling. The assessor also claimed the subject has the largest brick patio, open porch, basement and garage.

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 appellants argued assessment inequity as the basis of the appeal. 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. After an analysis of the assessment data, the Board finds that the appellants failed to overcome this burden.

With respect to the subject's improvement assessment, the record contains seven suggested assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. The appellants failed to provide adequate descriptions for comparables. The appellants did not provide the comparables' proximity, design, story height, exterior construction and pertinent amenities for comparison to the subject property. The Board finds the comparables submitted by the board of review are similar when compared to the subject in location, design, age, size, and features. These comparables have improvement assessments ranging from \$59,407 to \$61,765 or from \$26.32 to \$26.76 per square foot of living area. The subject property has an improvement assessment of \$60,397 or \$26.49 per square foot of living area, which falls within the range established by the most similar assessment 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.

With respect to the subject's land assessment, the record contains seven suggested assessment comparables for the Board's consideration. The Board gave less weight to comparable 2 submitted by the appellants and comparable 4 submitted by the board of review due to their larger lot sizes when compared to the subject. The Board finds the remaining five comparables are more similar when compared to the subject in location and size. They have land assessments ranging from \$16,950 to \$19,820 or from \$1.69 to \$2.01 per square foot of land area. The subject property has a land assessment of \$18,625 or \$1.92 per square foot of land area, which falls within the range established by the most similar assessment comparables contained in this record. Therefore, no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 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. Based on this analysis, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property was inequitably assessed.

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: September 20, 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.