



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

APPELLANT: David & Barb Olsson  
DOCKET NO.: 10-03839.001-R-1  
PARCEL NO.: 19-35-401-027

The parties of record before the Property Tax Appeal Board are David and Barb Olsson, 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:** \$19,363  
**IMPR.:** \$61,179  
**TOTAL:** \$80,542

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 1,406 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 400 square feet of building area. The property has a 10,195 square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellants' appeal is based on assessment equity. The appellants submitted information on nine comparable properties described as one-story dwellings that ranged in size from 1,530 to 1,899 square feet of living area. The dwellings were constructed from 1940 to 1992. Five of the comparables have a basement. There was no other descriptive data provided by the appellants with respect to their comparables. The comparables have improvement assessments ranging from \$33.51 to \$44.54 per square foot of living area. The subject's improvement assessment is \$43.51 per square foot of living area. These comparables have sites ranging in size from 8,712 to 14,520 square feet of land area with land assessments ranging from \$1.10 to \$1.80 per square foot of land area. The subject has a land assessment of \$1.90 per square foot of land area. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$17,000 and the improvement assessment be reduced to \$45,201.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$80,542 was disclosed. In support of the assessment the board of review provided a statement from the township assessor that none of the comparables used by the appellants was located in the subject's subdivision. In support of the assessment the assessor submitted a list that included 41 comparables of the same model as the subject property located in the subject's subdivision. The comparables were one-story dwellings that with thirty-nine comparables having 1,406 of living area, one comparable having 1,484 square feet of living area and one comparable having 1,632 square feet of living area. The dwellings were constructed from 1987 to 1990. Each of the comparables had a basement with eight having finished area, thirty-one comparables had a fireplace and each had a 400 square foot garage. There was no indication whether the comparables had central air conditioning. These properties have improvement assessments ranging from \$36.27 to \$48.14 per square foot of living area. These same comparables had sites ranging in size from 8,710 to 15,880 square feet of land area with land assessments ranging from \$1.29 to \$2.11 per square foot of land 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 the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend unequal treatment in the subject's 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 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 finds the board of review comparables are the most similar to the subject in location, size, model/style, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$36.27 to \$48.14 per square foot of living area. The subject's improvement assessment of \$43.51 per square foot of living area falls within the range established by the best comparables in this record. These same comparables had land assessments ranging from \$1.29 to \$2.11 per square foot of land area. Those comparables located on the subject's street had land assessments ranging from \$1.49 to \$2.11 per square foot of land area. The subject has a land assessment of \$1.90 per square foot of land area which falls within the range established by the best comparables on a square foot basis. Less weight was accorded the

appellants' comparables due to location as well as age and size of the comparables. Based on this record 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.

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

*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.