



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

APPELLANT: Norbert & Betsy Hennrich
DOCKET NO.: 10-03841.001-R-1
PARCEL NO.: 09-25-307-008

The parties of record before the Property Tax Appeal Board are Norbert & Betsy Hennrich, 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: \$5,532
IMPR.: \$48,832
TOTAL: \$54,364

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story dwelling of frame and masonry construction containing 1,800 square feet of living area. The dwelling was constructed in 1948. Features of the home include a basement and central air conditioning. The subject parcel consists of an approximately 9,643 square foot site¹ and is located in McHenry, McHenry Township, McHenry County.

The appellants' appeal is based on assessment equity and comparable sales. However, upon examining the supporting evidence, the appellants only provided two suggested comparable sales to support their market value argument. In accordance with the Board's rules, proof of the market value of the subject property may consist of "documentation of not fewer than three recent sales of suggested comparable properties" (86 Ill.Admin.Code §1910.65(c)(4)). Thus, the overvaluation argument will not be further examined on this record as the appellants submitted insufficient market value evidence.

¹ The township assessor reported there is an adjoining vacant lot, parcel number 09-25-307-012, which is not on appeal which contains approximately 10,460 square feet of land area and has a land assessment of \$2,476. Thus, the subject parcel and this adjoining parcel reportedly contain a total area of 20,102.6 square feet of land area and a total land assessment of the two parcels of about \$0.39 per square foot of land area.

In support of the land and improvement inequity argument, the appellants submitted limited information on five comparable properties. Each comparable is located on the same street as the subject property. The parcels are improved with a split-level, two one-story and two two-story dwellings of frame or frame and masonry construction that range in size from 1,936 to 2,294 square feet of living area. The dwellings were constructed from 1900 to 1993. The split-level dwelling has a finished lower level of 695 square feet of living area. Based upon the limited data in the spreadsheet, comparables #2 and #3 may have full or partial basements. Four of the comparables have central air conditioning and two have a fireplace. Four of the comparables have a garage ranging in size from 432 to 792 square feet of building area. These five comparables have improvement assessments ranging from \$51,580 to \$66,147 or from \$24.95 to \$28.83 per square foot of living area. The subject's improvement assessment is \$48,832 or \$27.13 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$39,600 or \$22.00 per square foot of living area.

In addition, the appellants requested a reduction in the subject's land assessment from \$5,532 to \$5,000. As noted in Footnote #1, the subject property consists of not only the parcel on appeal before the Property Tax Appeal Board, but also an adjacent vacant parcel. More importantly, however, for purposes of an inequity argument regarding the subject's land assessment, the appellants failed to provide the lot sizes of five equity comparables presented for this appeal. Thus, there is no mechanism to analyze the uniformity of the land assessments presented of the comparable parcels which range from \$3,961 to \$7,511.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$54,364 was disclosed. The board of review presented a three-page letter and evidence gathered by Carol L. Perschke, McHenry Township Assessor, in support of the subject's assessment.

As to the subject dwelling, the assessor reported a remodel as of 2005 where "almost everything is less than 2 years new" according to the Multiple Listing Service (MLS) sheet. Additionally, a 2009 listing of the subject property with an asking price of \$219,000 includes remarks that the kitchen and baths have been updated, entirely repainted, the roof is 4 years old as is the HVAC system, there is new siding and new windows, etc. Additionally, it was stated "attached garage was converted to a Den and could be converted back to garage by sellers, if needed."

The assessor provided a grid which reiterated the appellants' five comparables and reported the 2010 improvement assessments of these properties which differs from the data presented by the appellants. In addition, for the split-level dwelling, the assessor reported the dwelling size as only 1,248 square feet of

above-grade living area which differs from the appellants' contention of 1,936 square feet of living area which presumably included the lower-level finished area. The improvement assessments and the size difference results in a range of improvement assessments from \$23.16 to \$40.16 per square foot of above-grade living area.

The board of review through the assessor provided a spreadsheet of seven comparable properties where comparable #7 is the same property as appellants' comparable #1. Each has the same neighborhood code as the subject property. The parcels are improved with either split-level, 1.5-story or two-story dwellings of frame or frame and masonry construction that range in size from 1,604 to 1,994 square feet of living area. The dwellings were constructed from 1932 to 1978. Five of the comparables include either a full or partial basement. Based on a second grid analysis of these properties, two of the comparables also have a shed, three have central air conditioning and two have a fireplace. Six of the comparables also have a garage. These seven properties have improvement assessments ranging from \$43,688 to \$65,265 or from \$24.01 to \$40.69 per square foot of living area. The assessor further reported the median improvement assessment was \$27.34 per square foot of living area of these "HP1 Multi-Story Buildings."

The assessor also addressed the appellants' land inequity argument by candidly stating, "I can't say that the land in this area is 100% uniform." In a spreadsheet, the assessor presented 22 comparable parcels in the same assigned neighborhood as the subject which range in size from 6,737 to 40,075.2 square feet of land area. These parcels have land assessments ranging from \$3,677 to \$8,595 or from \$0.18 to \$0.95 per square foot of land area. As the subject's two adjacent parcels reflect a total land assessment of \$0.39 per square foot of land area, the assessor contends the subject's land assessment falls within the range of area comparables.

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 improvement assessment as the basis of the appeal.² 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.

² As noted previously, in the absence of lot sizes for the comparables, the appellants presented insufficient evidence to allege lack of uniformity in the subject's land assessment for purposes of this appeal and the challenge to the subject's land assessment will not be further considered.

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 parties submitted a total of 11 comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #3 and #5 which are one-story dwellings which differ from the subject's 1.5-story or multi-story design. The Board finds the remaining nine comparables submitted by the parties are the most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. Based on the corrected data provided by the assessor as to the assessments of the appellants' comparables, the properties had improvement assessments that ranged from \$47,877 to \$65,265 or from \$23.16 to \$40.69 per square foot of living area. The subject's improvement assessment of \$48,832 or \$27.13 per square foot of living area falls within the range established by the best comparables in this record and is well-supported by board of review comparables #3, #6 and #7, the latter of which is also appellants' comparable #1, in light of adjustments for age and/or size.

Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement 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: 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.