



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

APPELLANT: Steven Moehling
DOCKET NO.: 10-03879.001-R-1
PARCEL NO.: 18-13-378-008

The parties of record before the Property Tax Appeal Board are Steven Moehling, the appellant, 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: \$34,363
IMPR.: \$93,687
TOTAL: \$128,050

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and brick construction containing 2,994 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement, central air conditioning, one fireplace and a 723 square foot attached garage. The property has a 21,323 square foot site and is located in Crystal Lake, Grafton Township, McHenry County.

The appellant's appeal is based on assessment equity. The appellant submitted information on 14 comparable properties improved with two-story dwellings of frame and brick construction that ranged in size from 2,792 to 3,594 square feet of living area. The dwellings were constructed from 1995 to 2001. Each comparable has a partial basement, central air conditioning, one fireplace and a garage ranging in size from 602 to 811 square feet of building area. These comparables had sites ranging in size from 10,000 to 27,545 square feet of land area. The appellant reported the comparables had improvement assessments ranging from \$93,840 to \$116,884 or from \$29.69 to \$35.50 per square foot of living area. The comparables had land assessments ranging from \$20,647 to \$44,563 or from \$1.55 to \$2.06 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$67,933 or \$22.69 per square foot of living area and a change in the land assessment to \$36,000 or \$1.69 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment totaling \$128,050 was disclosed. The subject has an improvement assessment of \$93,687 or \$31.29 per square foot of living area and a land assessment of \$34,363 or \$1.61 per square foot of land area.

The board of review presented a response from the Grafton Township Assessor in which the assessor stated that almost all the assessed values presented by the appellant on the comparables were incorrect. The assessor also asserted the subject property has "more extras" such as a bigger garage, larger brick patio and a gazebo. The assessor provided correct descriptions and assessment information on the appellant's comparables. According to the data provided by the assessor the appellant's comparables had improvement assessments ranging from \$79,212 to \$100,741 or from \$23.80 to \$31.57 per square foot of living area and land assessments ranging from \$19,229 to \$41,503 or from \$1.44 to \$1.92 per square foot of land area.

To further support the assessment the township assessor provided information on two comparables that were improved with the same model home as the subject dwelling. The comparables were improved with two-story single family dwellings of frame and brick construction that had 2,994 and 2,847 square feet of living area. The dwellings were built in 1999. Each had a basement, central air conditioning, one fireplace and a 666 or a 631 square foot garage. These comparables had improvement assessments of \$98,253 and \$86,862 or \$32.82 and \$30.51 per square foot of living area, respectively. These properties had sites of 16,002 and 16,391 square feet of land area with land assessments of \$26,686 and \$27,335, respectively, or \$1.67 per square foot of land area.

In rebuttal the appellant submitted two appraisals of the subject property estimating the property had market values of \$323,000 as of February 18, 2011 and \$302,000 as of June 11, 2012. The Board finds, pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.66(c)), the appraisals are improper rebuttal evidence. Section 1910.66(c) provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

Based on this rule the Board will give no consideration or weight to the appraisals submitted by the appellant in rebuttal.

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 appellant contends 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 appellant has not met this burden.

Initially, the Board finds the assessment information provided by the appellant on the 14 comparables he identified were incorrect as stated by the Grafton Township Assessor. The appellant did not respond to this aspect of the board of review's evidence. Therefore, the Property Tax Appeal Board will consider the appellant's comparables in light of the corrected assessment information provided by the township assessor.

Of the sixteen comparables submitted by the parties, the Board finds appellant's comparables #2, #3, #5 and #6 are dissimilar to the subject in size and are to be given less weight. The twelve remaining comparables were relatively similar to the subject in size, age, construction and features. These properties had improvement assessments ranging from \$24.84 to \$32.82 per square foot of living area with eleven of the twelve having a tighter range from \$27.09 to \$32.82 per square foot of living area. The subject dwelling has an improvement assessment of \$31.29 per square foot of living area, which falls within the range established by the best comparables in this record. With respect to the land assessment, all sixteen comparables had land assessments ranging from \$1.44 to \$1.92 per square foot of land area with thirteen having a land assessment of either \$1.66 or \$1.67 per square foot of land area. The subject has a land assessment is \$1.61 per square foot of land area which is below the majority of the land assessments on a square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement or land assessments were 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.

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: August 23, 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.