



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

APPELLANT: Penny Biedermann  
DOCKET NO.: 10-03923.001-R-2  
PARCEL NO.: 14-24-300-055

The parties of record before the Property Tax Appeal Board are Penny Biedermann, the appellant, by attorney Lisa M. Waggoner of The Waggoner Law Firm, P.C., Crystal Lake; the McHenry County Board of Review; and Community Consolidated School Dist. No. 47 and Community High School Dist. No. 155, intervenors, by attorney Prince N. Njoku of Dykema Gossett PLLC, Chicago.

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:** \$122,527  
**IMPR:** \$230,254  
**TOTAL:** \$352,781

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 14.32 acre tract improved with a part one-story and part-two story single family dwelling of frame and brick construction that contains approximately 4,214 square feet of living area.<sup>1</sup> The dwelling was built in 1999 and is approximately 11 years old. Features of the home include a finished walk-out basement, central air conditioning, four fireplaces, wooden decks, a screened-in porch and a three-car garage with approximately 840 square feet of building area. Other improvements on the subject property included a detached garage with 1,322 square feet with finished office area/party room above the garage; an additional 600 square foot house used as a workshop and a small log cabin used for storage that is located next to a pond. The property is located in Prairie Grove, Nunda Township, McHenry County.

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<sup>1</sup> The appellant submitted a copy of a floor plan in support of the assertion of the style and size of the subject dwelling.

The appellant filed the appeal contending assessment inequity with respect to both the land and improvements. In support of this argument the appellant submitted information on four comparable properties located from approximately .4 to 8 miles from the subject property. The comparables were described as being improved with two-story dwellings that ranged in size from 3,036 to 4,434 square feet of living area. The dwellings ranged in age from 7 to 41 years old. Each comparable had a basement with two being finished. The appellant further described each comparable as having central air conditioning and from 1 to 3 fireplaces. The comparables had either a two-car or a four-car garage; comparable #2 was described as having outbuildings and comparables #3 and #4 had pools.<sup>2</sup> These properties had sites ranging in size from 404,672 to 706,543 square feet of land area or from 9.29 to 16.22 acres. The comparables have improvement assessments ranging from \$126,465 to \$261,390 or from \$41.66 to \$58.95 per square foot of living area. The appellant's grid analysis had an error with respect to the improvement assessment per square foot of living area for comparable #4. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$159,458 or \$37.84 per square foot of living area.

The comparables had land assessments ranging from \$26,111 to \$118,751 or from approximately \$.06 to \$.17 per square foot of land area or from \$2,643 to \$7,321 per acre. The appellant indicated the average land assessment for the comparables was \$.11 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$68,616 or approximately \$4,792 per acre or \$.11 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling \$352,781 was disclosed. The subject has a land assessment of \$122,527 or \$8,566 per acre and an improvement assessment of \$230,254 or \$54.64 per square foot of living area when using 4,214 square feet as the size of the subject dwelling.

In support of its contention of the correct assessment of the subject property the board of review submitted information provided by the Nunda Township Assessor, Dennis Jagla. In describing the subject dwelling Jagla indicated the home had 4,299 square feet of living area but provided no schematic diagram to support this estimate of size. Jagla also asserted that the total square footage of all structures on the subject property is approximately 7,543 square feet which would equate to an improvement assessment of \$30.52 per square foot.

The township assessor provided a grid analysis of the appellant's comparables and three additional comparables, with adjustments. With respect to the appellant's comparables #1 and #2 the assessor asserted these comparables were improved with one-story

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<sup>2</sup> The evidence provided by the McHenry County Board of Review indicated appellant's comparable #3 had two fireplaces and a four-car garage.

homes and not two-story dwellings as described by the appellant. The assessor and the appellant, however, agreed these two comparables had 3,136 and 3,036 square feet of living area, respectively. The assessor stated appellant's comparable #1 had no additional outbuildings and the land was divided from an old gravel pit. The assessor asserted that appellant's comparable #2 had fewer amenities and was 30 years older than the subject dwelling. This comparable also lies within the boundary of a subdivision. With respect to appellant's comparable #3 the assessor stated this property is located within the boundaries of a subdivision and has a severely restricted septic area. The assessor also stated comparable #3 had a 700 square foot shed that was an original farm structure with little or no value. The assessor was of the opinion appellant's comparable #4 was a good comparable.

The three additional comparables provided by the assessor were improved with two-story dwellings of stucco, brick or frame construction that ranged in size from 4,172 to 4,805 square feet of living area. The dwellings were constructed from 1991 to 2003. Each comparable has a basement with two being partially finished. Each comparable has central air conditioning, one fireplace and a three-car garage. The assessor indicated that comparable #2 had a 600 square foot detached garage built in 1951 while the other two comparables had no outbuildings. These properties had improvement assessments ranging from \$174,792 to \$253,585 or from \$41.90 to \$52.78 per square foot of living area. The assessor made adjustments to these comparables as well as appellant's comparable #4 for differences from the subject and arrived at adjusted improvement assessments ranging from \$188,984 to \$262,089 or from \$43.96 to \$60.97 per square foot of living area. These properties had sites ranging in size from 5.00 to 12.64 acres with land assessments ranging from \$58,051 to \$118,478 or from \$9,373 to \$11,610 per acre. Based on this evidence the assessor requested the assessment be confirmed.

The intervening school districts adopted the evidence provide by the board of review.

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 appellant contends assessment inequity as the basis of the appeal. The 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

Initially, the Board finds the best evidence of size for the subject dwelling was provided by the appellant indicating the home had 4,214 square feet of living area.

The parties submitted information on a total of seven comparables in support of their respective positions. The Board finds appellant's comparables #3 and #4 and the three comparables identified by the township assessor were improved with homes most similar to the subject in age and size. These comparables were improved with two-story dwellings that ranged in size from 4,172 to 4,805 square feet of living area that were constructed from 1989 to 2003. These properties had improvement assessments that ranged from \$165,097 to \$261,390 or from \$38.94 to \$58.95 per square foot of living area. The subject property has an improvement assessment of \$230,254 or \$54.64 per square foot of living area, which is within the range established by the best comparables in this record. The Board further finds the subject property has additional building improvements such as a detached garage with 1,322 square feet with finished office area/party room above the garage, an additional 600 square foot house used as a workshop, and a small log cabin used for storage, making the subject superior to the best comparables in the record. Considering the subject has superior building improvements and the fact the subject's improvement assessment is within the range established by the best comparables in the record, the Board finds the appellant has failed to demonstrate assessment inequity with respect to the improvement assessment by clear and convincing evidence.

The record also disclosed the comparables submitted by the parties had land assessments ranging from \$2,643 to \$11,610 per acre. The subject property has a land assessment of \$8,566 per acre, which is within the range established by the comparables. The Board finds the best comparable with respect to location is assessor's comparable #1 that has a land assessment of \$11,610 per acre, which is greater than the subject's land assessment on a per acre basis. Based on this record the Board finds the appellant failed to demonstrate assessment inequity with respect to the land assessment by clear and convincing evidence.

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.