



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

APPELLANT: John LaGrippe
DOCKET NO.: 11-01500.001-R-1
PARCEL NO.: 19-14-408-023

The parties of record before the Property Tax Appeal Board are John LaGrippe, 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: \$14,403
IMPR.: \$53,523
TOTAL: \$67,926

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story interior condominium unit of frame and masonry construction containing 1,513 square feet of living area. The condominium was built in 1999 and features a full English-style basement that is partially finished, central air conditioning and a two-car garage of 420 square feet of building area. The property is located in Cary, Algonquin Township, McHenry County.

The appellant's appeal is based on assessment equity. As part of the appeal, the appellant contended that the subject dwelling has a look-out basement, but not a "walkout style" basement as reported in the records of the assessing officials.

In support of the inequity argument, the appellant submitted information on four comparable properties located within one block of the subject. The comparables are described as one-story condominium units of frame and masonry construction that range in size from 1,491 to 1,502 square feet of living area. The units were 12 or 14 years old. Each has a basement with finished area where two of the comparables are walk-out style basements. Each unit has central air conditioning and a two-car garage. The appellant also reported that comparables #1, #3 and #4 are end units, which he claims would carry a higher value than the subject's interior unit. The four comparables have improvement assessments ranging from \$49,615 to \$51,853 or from \$33.03 to

\$34.78 per square foot of living area. The subject's improvement assessment is \$53,523 or \$35.38 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$49,615 or \$32.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$67,926 was disclosed. The board of review noted that the equity evidence supports a higher assessment for the subject property totaling \$71,790.

In support of increasing the subject's assessment, the board of review presented descriptions and assessment information on comparables #5 through #12 which are all Glenbrook models like the subject. Except for one property that is an end unit, the comparables are one-story inside condominium units that range in size from 1,491 to 1,514 square feet of living area. Four of the comparables have walk-out style basements and four have English style basements; all of the basements are fully or partially finished. Each of the units has central air conditioning and four of the comparables have a fireplace. Every comparable also has a 420 square foot garage. These properties have improvement assessments ranging from \$58,632 to \$66,330 or from \$38.73 to \$43.87 per square foot of living area.

Based on this evidence, the board of review concluded that the subject's total assessment should be \$71,790 and therefore, the board of review requested an increase in 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 appellant contends unequal treatment in the subject's improvement 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.

The parties submitted a total of 12 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 which have walkout-style basements as compared to the subject's English-style basement. Similarly, the Board has given reduced weight to board of review comparables #5, #7, #8 and #12 also have been given reduced weight as each of these dwellings features a walkout-style basement. The appellant did not provide

evidence as to the style of basement for comparable #1; therefore this property has also been given reduced weight in the Board's analysis.

The Board finds the appellant's comparable #2 along with board of review comparables #6, #9, #10 and #11 are the most similar to the subject in location, size, style, exterior construction, 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 \$51,809 to \$66,630 or from \$34.26 to \$43.87 per square foot of living area. The subject's improvement assessment of \$53,523 or \$35.38 per square foot of living area falls within the range established by the best comparables in this record. Furthermore, based on the evidence, the Board finds the subject's assessment is supported, but an increase in the subject's assessment as requested by the board of review is not justified.

Based on this record, the Board finds the appellant 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: November 22, 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.