



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

APPELLANT: Thomas Bender  
DOCKET NO.: 11-02155.001-R-1  
PARCEL NO.: 18-22-402-001

The parties of record before the Property Tax Appeal Board are Thomas Bender, 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:** \$18,465  
**IMPR.:** \$63,327  
**TOTAL:** \$81,792

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the McHenry County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of frame construction with 2,454 square feet of living area. The dwelling is described as being a "Tuscan Model" and was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning and a 538 square foot attached garage. The property has an 11,311 square foot

site and is located in Huntley, Grafton Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on 13 equity comparables located from .25 to 1.0 mile from the subject property. The comparables were improved with two-story single family dwellings that ranged in size from 2,292 to 2,881 square feet of living area. The dwellings were of frame siding construction and are from 10 to 14 years old. Each dwelling has a basement with three having finished area, central air conditioning and an attached garage ranging from 400 to 673 square feet of building area. Seven comparables have one fireplace. One comparable is a "Tuscan Model", eight comparables are a "Starling Model" and four comparables are a "Meadowlark Model". The comparables have improvement assessments ranging from \$48,763 to \$55,364 or from \$16.92 to \$22.99 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,792. The subject property has an improvement assessment of \$63,327 or \$25.80 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on ten equity comparables. The comparables are improved with two-story single family dwellings of frame or brick and frame exterior construction and were built in 2002 or 2003. The comparables are described as being a "Tuscan Model". Each dwelling has a basement with three having finished area, central air conditioning and an attached garage ranging from 400 to 673 square feet of building area. Each comparable has one fireplace. The comparables range in size from 2,443 to 2,476 square feet of living area and have improvement assessments ranging from \$64,149 to \$77,918 or from \$26.14 to \$31.62 per square foot of living area.<sup>1</sup>

### Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code

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<sup>1</sup> The assessments included on the board of review grid analysis were incorrect. Included with the submission were the 2012 assessments. At the hearing the Administrative Law Judge requested the 2011 assessments before state equalization.

§1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Having considered the testimony and evidence, the Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review comparables. The comparables have varying degrees of similarity when compared to the subject including the same "Tuscan Model" design. These comparables had improvement assessments that ranged from \$55,364 to \$77,918 or from \$22.66 to \$31.62 per square foot of living area. The subject's improvement assessment of \$63,327 or \$25.80 per square foot of living area falls within the range established by the best comparables in this record. The Board gave little weight to the appellant's comparables #2 through #13 based on a different "model" or design type with comparables #2 through #9 containing a larger dwelling size and comparables #10 through #13 containing a smaller dwelling size. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.



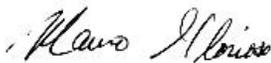
Chairman



Member



Member



Member



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: October 24, 2014



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.