



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

APPELLANT: Aaron King
DOCKET NO.: 11-02570.001-R-1
PARCEL NO.: 19-19-326-021

The parties of record before the Property Tax Appeal Board are Aaron King, the appellant, by attorney James P. Regan of Fisk Kart Katz and Regan, Ltd., in Chicago, 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: \$15,111
IMPR.: \$77,554
TOTAL: \$92,665

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 masonry trim. The home contains 2,525 square feet of living area and was constructed in 1995. Features of the home include a full walkout-style basement, central air conditioning, a fireplace and an attached 664 square foot

garage. The property has a .21-acre site and is located in Lake in the Hills, Algonquin Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located on the same block as the subject property. The comparable homes consist of two-story dwellings that were built between 1993 and 1995. The homes range in size from 2,246 to 2,745 square feet of living area and feature full or partial basements, five of which include finished area. These nine comparables have improvement assessments ranging from \$51,901 to \$76,318 or from \$23.11 to \$28.21 per square foot of living area. Based on this evidence, the appellant requested an improvement assessment of \$68,259 or \$27.03 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 \$92,665. The subject property has an improvement assessment of \$77,554 or \$30.72 per square foot of living area.

As part of its submission, the board of review reiterated the appellant's nine comparables and reported differing improvement assessments and thus square-foot assessments for appellant's comparables #4 and #6; these two improvement assessments reported by the board of review were lower and reflected per-square-foot assessments of \$24.68 and \$23.90, respectively. Furthermore, the appellant's evidentiary submission had an error in the parcel number of comparable #9 given the attached data sheet; based on this erroneous parcel number, the board of review presented information on a different property as appellant's comparable #9. According to the board of review none of the appellant's comparable properties have a walkout-style basement like the subject.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .35 of a mile from the subject property. The comparables consist of two-story dwellings that were built in 1993 or 1995. The comparables contain either 2,511 or 2,525 square feet of living area and feature full basements, one of which is finished and two of which are walk-out style. The comparables have improvement assessments ranging from \$72,520 to \$78,419 or from \$28.88 to \$31.06 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 §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.

The Board has given reduced weight to each of the comparables with a "standard" style basement. Thus, the Board finds the best evidence of assessment equity to be board of review comparables which are identified as #10 and #11 as these dwellings were built in 1993 and 1995 and have walkout-style basements. These two comparables had improvement assessments of \$76,623 and \$78,419 or \$30.51 and \$31.06 per square foot of living area. The subject's improvement assessment of \$77,554 or \$30.71 per square foot of living area is supported by the best comparables in this record based on basement style, age, dwelling size and/or features. 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.

Ronald R. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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 21, 2014

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.