



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

APPELLANT: William & Paula Polash
DOCKET NO.: 13-02821.001-R-1
PARCEL NO.: 14-33-481-012

The parties of record before the Property Tax Appeal Board are William & Paula Polash, the appellants; 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: \$21,572
IMPR: \$82,869
TOTAL: \$104,441

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2013 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 "Hampton" model dwelling of brick and frame construction with 3,160 square feet of living area. The dwelling was constructed in 2000. Features

of the home include an unfinished "English" style basement¹, central air conditioning, a fireplace and a three-car garage. The property is located in Crystal Lake, Nunda Township, McHenry County.

Appellant, William Polash, appeared before the Property Tax Appeal Board contending assessment inequity regarding the subject's improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables that had improvement assessments ranging from \$20.88 to \$22.11 per square foot of living area.

Polash argued that his comparable #1 was the exact same model home as the subject, but has a lower improvement assessment.

Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$63,815 or \$20.19 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 \$104,441. The subject property has an improvement assessment of \$82,869 or \$26.22 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables that had improvement assessments ranging from \$26.55 to \$28.99 per square foot of living area.

At the hearing, board of review member, Mark Ruda, argued that the subject's assessment was based on the subject's April 4, 2011 sale for \$250,000 and then that price was adjusted downward by a time adjustment of 9%.

Ruda called as a witness Karen Sawyer, Deputy Assessor for Nunda Township. Sawyer testified that the subject and the appellants' comparable #1 are the only two "Hampton" style homes in the subject's neighborhood, however, due to the comparable #1's lack of an "English" style basement; other homes with this feature would be more comparable. In addition, Sawyer testified that the board of review's comparable #3 is the most comparable property due to its unfinished "English" style basement like the subject.

Under rebuttal, Polash argued that the subject's "English" style basement and larger garage features should offset any

¹ The parties agree that the subject's basement has had drywall and carpeting installed, but no ceiling.

adjustments, when analyzing his comparable #1's finished basement and extra bathroom.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

After hearing the testimony and considering the evidence, the Board finds the parties comparables where all similar to the subject in location, style, age and most features. The comparables had improvement assessments that ranged from \$20.88 to \$28.99 per square foot of living area. The subject's improvement assessment of \$26.22 per square foot of living area falls within the range established by the comparables in this record. Furthermore, the Board gave the greatest amount of weight in its analysis to the board of review's comparable #3 due to its unfinished "English" style basement and other features. This comparable had an improvement assessment of \$26.55, which is slightly above the subject's improvement assessment. Based on this record the Board finds the appellants 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: January 23, 2015

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.