



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

APPELLANT: Bernard Smith
DOCKET NO.: 12-03842.001-R-1
PARCEL NO.: 14-24-451-006

The parties of record before the Property Tax Appeal Board are Bernard Smith, the appellant, and the McHenry County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$24,250
IMPR.: \$124,664
TOTAL: \$148,914

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 2012 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 is improved with a two-story dwelling of frame and brick construction with 4,347 square feet of living area. The dwelling was constructed in 1991. Features of the home include a partial basement, central air conditioning, one fireplace and a three-car garage. The property has a 1.08 acre site and is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$410,000 as of January 1, 2012.

The appellant also provided evidence that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under docket number 11-02156.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision on June 21, 2013, lowering the assessment of the subject property to \$158,318 based on an agreement of the parties.

Based on this record the appellant requested the subject's assessment be reduced to \$136,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,651. The subject's assessment reflects a market value of \$472,191 when using the 2012 three year average median level of assessment for McHenry County of 32.54% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a copy of a Certificate of Error for the 2012 tax year that was dated December 20, 2013 indicating the subject should have a revised total assessment of \$148,914 based on a "PTAB CARRY OVER." Also submitted by the board of review was evidence provided by the township assessor. The evidence included a copy of a Multiple Listing Service (MLS) listing sheet indicating the subject property was listed for sale on May 22, 2013 for a price of \$500,000. The assessor also provided information on six comparable sales.

Upon request, the Property Tax Appeal Board was informed by the McHenry County Chief County Assessment Officer that Nunda Township had a 2012 township equalization factor of .9406.

Conclusion of Law

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on

which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 11-02156.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$158,318. The Property Tax Appeal Board takes notice that 2011 and 2012 are within the same general assessment period for McHenry County. (See 35 ILCS 200/9-215). The Board further finds the record contains no evidence demonstrating the subject property has subsequently sold establishing a different fair cash value as of January 1, 2012 or that the decision of the Property Tax Appeal Board was reversed or modified upon review.

The evidence also disclosed that the subject property was located in Nunda Township and an equalization factor of .9406 was applied in 2012. The record further disclosed a Certificate of Error was prepared for the 2012 tax year reducing the subject's assessment to \$148,914, which is the product of the total assessment as determined by the Property Tax Appeal Board in the 2011 appeal and the 2012 township equalization factor of .9406. The Board finds the assessment as reflected on the Certificate of Error was calculated in accordance with section 16-185.¹ Based on this record the Property Tax Appeal Board finds that an assessment of the subject property commensurate with that reflected on the Certificate of Error is appropriate.

¹ The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: December 18, 2015

A. Proctor

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.