



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

APPELLANT: Michael Harrison
DOCKET NO.: 13-02823.001-R-1
PARCEL NO.: 18-25-251-014

The parties of record before the Property Tax Appeal Board are Michael Harrison, 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: \$31,703
IMPR: \$86,733
TOTAL: \$118,436

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story brick single-family dwelling. The home was built in 2002. Features of the home include a partial basement, central air conditioning, a fireplace and an attached three-car garage. The property consists of a 19,551 square foot site and is located in Lake In The Hills, Grafton Township, McHenry County.

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 12-03600.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision on April 18, 2014 lowering the assessment of the subject property to \$119,391 based upon the signed stipulation submitted by the parties.

Prior to the issuance of the decision by the Property Tax Appeal Board, on March 3, 2014, the McHenry County Board of Review issued its Notice of Final Decision for the subject property setting forth a total assessment of \$126,219. The appellant timely filed the instant 2013 assessment appeal within 30 days of the decision of the McHenry County Board of Review.

For purposes of this 2013 appeal, the appellant contends lack of assessment uniformity and seeks a further reduction in the subject's assessment. The appellant also submitted assessment information on four comparables to demonstrate the subject was being inequitably assessed.

The Property Tax Appeal Board takes judicial notice and the McHenry County Board of Review in its evidence agreed that 2012 and 2013 were within the same general assessment period for residential property in McHenry County. (See 35 ILCS 200/16-185 & 35 ILCS 200/9-215)

In response to this 2013 appeal, the board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$126,219 was disclosed. The board of review submitted an electronic mail message noting that a "CE" [Certificate of Error] had been issued on the "prior year decision" and citing to Section 16-185 requiring that owner-occupied residential real estate shall, subject to equalization, remain in effect for the remainder of the general assessment cycle when the Property Tax Appeal Board has issued a reduction.

The board of review also submitted a spreadsheet identifying parcel numbers, street addresses, the subject's subdivision, dwelling size and assessment data including the subject and appellant's comparables #1 and #2. In the spreadsheet, the subject was displayed with a land assessment of \$31,703 and an improvement assessment of \$86,733 or \$25.35 per square foot of living area for a total 2013 assessment of \$118,436. As part of its response to the appeal, the board of review argued that the appellant was seeking a further reduction from the 2012 decision of the Property Tax Appeal Board. The board of review also pointed out based upon its spreadsheet that the subject's 2013 assessment of \$118,436 was "6th lowest among 26 best comparables" to demonstrate the subject was being assessed uniformly.

In written rebuttal, the appellant noted that the comparable properties in the subject's market area were reduced in their assessed valuations, but the subject was not. The appellant also submitted a "revised set of 'comps' which all have lower assessed values per square foot" than the subject property.¹ Based on the comparable data, the appellant requested a reduction in the subject's assessment to \$114,803 from its revised/corrected 2013 assessment of \$118,436 to reflect the reductions applied to neighboring properties of \$3,633.

¹ Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the revised comparables submitted by appellant in conjunction with his rebuttal argument.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

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 Property Tax Appeal Board issued a decision reducing the subject's 2012 assessment to \$119,391 in Docket No. 12-03600.001-R-1. The record further indicates that the subject property is an owner occupied dwelling and that 2012 and 2013 are within the same general assessment period. (35 ILCS 200/9-215) The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Property Tax Appeal Board's prior year's decision of \$119,391 plus the application of an equalization factor of .9920 that was applied to the comparable area properties, resulting in a revised total assessment of \$118,436 for the subject property.

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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.