



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

APPELLANT: Calvin L. Johnston
DOCKET NO.: 13-03315.001-R-1
PARCEL NO.: 07-35-401-009

The parties of record before the Property Tax Appeal Board are Calvin L. Johnston, the appellant, by attorney Laura Godek, of Laura Moore Godek, PC in McHenry, 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: \$15,000
IMPR: \$114,582
TOTAL: \$129,582

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 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 is improved with a 1.5-story single-family dwelling containing 3,643 square feet of living area. The dwelling was built in 2006. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached four-car garage. The property has a 2-acre site and is located in Woodstock, Hartland 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 12-03200.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$138,295 based on the

evidence submitted by the parties. The appellant submitted the same appraisal report of the subject property for this 2013 appeal to demonstrate the subject was overvalued. The appraisal report asserts that the appellant is the owner of record and the occupant of the subject dwelling.

The Board takes notice that 2012 and 2013 are in the same general assessment period in McHenry County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

Based on this evidence, the appellant requests a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,653. The subject's assessment reflects a market value of \$424,874 or \$116.63 per square foot of living area, land included, when using the 2013 three year average median level of assessment for McHenry County of 33.34% as determined by the Illinois Department of Revenue.

The board of review's submission also included a property record card for the subject property indicating the owner of the dwelling was the appellant in this appeal. In support of its contention of the correct assessment the board of review submitted a letter from the Hartland Township Assessor. In the letter, the assessor argued that various adjustments to the appraisal would result in a market value of approximately \$469,331 which would after "applying the multiplier used for Hartland Township for 2013" would result in a market value of \$439,763. No further specification of the equalization factor was provided in the submission.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

At the request of the Property Tax Appeal Board, the McHenry County Chief County Assessment Officer, Robert Ross, through his staff, confirmed that a 2013 township equalization factor of .9370 was applied in Hartland Township. (See 86 Ill.Admin.Code §1910.67(k)(3))

In written rebuttal, counsel for the appellant in part noted that there was a pending 2012 assessment appeal which, if favorable, should be carried forward as a "rollover" to 2013 and also responded to the board of review's arguments/criticisms of the appellant's appraisal report.

After the filing of appellant's rebuttal, the appellant through counsel submitted another petition raising a contention of law requesting the subject's assessment be reduced to \$129,582 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant asserted the Property Tax Appeal Board reduced the subject's assessment for the 2012 tax year under Docket Number 12-03200.001-R-1, the property was an owner

occupied residence and the 2012 and 2013 tax years are in the same general assessment period.

Conclusion of Law

The appellant in part raised a contention of law arguing that the subject's assessment should be reduced pursuant to section 16-185 of the Property Tax Code. The Board finds the evidence in the record supports a reduction to the subject's assessment on this basis.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 12-03200.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$138,295 based on the evidence submitted by the parties.

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 Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2012 and 2013 are within the same general assessment period in McHenry County. The record contains no evidence indicating 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 Board's prior year's finding plus the application of the equalization factor of .9370.

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.