



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

APPELLANT: Rich Lorenz
DOCKET NO.: 14-00094.001-R-1
PARCEL NO.: 19-04-281-005

The parties of record before the Property Tax Appeal Board are Rich Lorenz, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$14,713
IMPR.: \$59,669
TOTAL: \$74,382

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2013 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2014 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 with 2,368 square feet of living area. The dwelling was constructed in 2011. Features of the home include a basement, central air conditioning and an attached garage of 444 square feet of building area. The property has a 9,841 square foot site and is located in Crystal Lake, Algonquin Township, McHenry County.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 13-01432.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$70,660 based on the evidence submitted by the parties.

In this appeal, the appellant through counsel contended that a decision was issued lowering the assessment of the subject property by the Property Tax Appeal Board and that 2012 and 2013 are in the same quadrennial assessment cycle.

Based on these assertions, the appellant requested a reduction in the subject's assessment to \$70,660.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,382. The subject's assessment reflects a market value of approximately \$222,968, land included, when using the 2014 three-year average median level of assessments in McHenry County of 33.36% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum prepared by the Algonquin Township Assessor's Office asserting that the subject property sold in September 2014 and with additional documents asserting the sale price was \$237,000, there are new owners of the subject property and, with citations to provisions of Section 16-185 of the Property Tax Code, assertions that the subject property was not owner-occupied as of January 1, 2013 or as of January 1, 2014.

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

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 13-01432.001-R-1 which lowered the assessment of the subject property to \$70,660 and thus, confers jurisdiction upon this Board for consideration of an appeal for the subsequent tax year (35 ILCS 200/16-185).

However, the appellant did not assert and the board of review disputed that the subject property was an owner occupied dwelling by the appellant in this proceeding.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent 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. [Emphasis added.]

The board of review contends that not only was the subject property not owner-occupied, but that the September 2014 sale of the subject property for \$237,000 established a fair cash value for the parcel that was different from the fair cash value upon which the Board's decision was based.

Therefore, in conclusion the Property Tax Appeal Board finds no basis upon which to carry the prior year's decision forward to the subsequent year as the subject property was not owner occupied and was sold in September 2014 for \$237,000 which establishes a fair cash value for the parcel that was different from the Board's decision for tax year 2013 (35 ILCS 200/16-185).

The record contains no rebuttal evidence from the appellant disputing the question of occupancy and further contains no rebuttal evidence from the appellant disputing that the September 2014 sale of the subject property was an arm's length transaction that established a different fair cash value for the subject property.

For these reasons the Property Tax Appeal Board finds that no change in the subject's assessment is warranted.

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



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: February 24, 2017



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.