



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

APPELLANT: Paul Johnson
DOCKET NO.: 14-02774.001-R-1
PARCEL NO.: 14-26-305-002

The parties of record before the Property Tax Appeal Board are Paul Johnson, 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: \$23,048
IMPR: \$122,406
TOTAL: \$145,454

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 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 single-family dwelling of brick and frame exterior construction with 5,021 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area, central air conditioning, two fireplaces and an attached three-car garage. The property has a 43,560 square foot site and is located in Prairie Grove, Nunda 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 13-03328.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering

the assessment of the subject property to \$150,030 based on the evidence submitted by the parties. The appellant submitted the same appraisal report of the subject property for this 2014 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 2013 and 2014 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 \$168,596. The subject's assessment reflects a market value of \$505,384 or \$100.65 per square foot of living area, land included, when using the 2014 three year average median level of assessment for McHenry County of 33.36% 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 data gathered by the township assessor which included a grid analysis of comparable sales #4 through #9. The township assessor asserted that two of the sales in the appellant's appraisal report were not comparable to the subject due to extreme size differences. The assessor further reported that in order to find similar size and quality dwellings to the subject, comparables were chosen from outside the immediate area of the subject. The assessor opined that the subject property was undervalued. The assessor further reported that the subject was listed on the market in July 2014 for \$695,000 and against in October 2015 for \$695,000.

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 2014 township equalization factor of .9695 was applied in Nunda 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 2013 assessment appeal which, if favorable, should be carried forward as a "rollover" to 2014 and also responded to the board of review's arguments/criticisms of the appellant's appraisal report along with addressing differences between the subject and the six comparable sales presented by the board of review.

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 13-03328.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$150,030 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 2013 and 2014 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 .9695.

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.