



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

APPELLANT: Mike & Karen Fleck  
DOCKET NO.: 15-05141.001-R-1  
PARCEL NO.: 18-32-201-039

The parties of record before the Property Tax Appeal Board are Mike & Karen Fleck, the appellants, by attorney James G. Militello III of Prime Law Group, LLC, in Woodstock; and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board finds it lacks jurisdiction in the assessment of the subject property as established by the **McHenry** County Board of Review. Therefore, this appeal is hereby **Dismissed**.

**Finding of Fact**

On December 12, 2016, the Property Tax Appeal Board received a Motion to Dismiss filed by the McHenry County Board of Review claiming the Board lacked jurisdiction. The main thrust of the Motion to Dismiss was that agent James Militello III withdrew the assessment complaint regarding the subject property at the board or review, thereby waiving the right to file an appeal with the PTAB (Property Tax Appeal Board). Attached to the motion was a copy of the Residential Assessment Appeal form for the 2016 Assessment Year as filed with the McHenry County Board of Review. Hand written across the center of the page was the word "Withdrawn." Thus, the board of review contends the Property Tax Appeal Board lacks jurisdiction for this appeal.

On December 15, 2016, the Board received the response to the Motion to Dismiss from appellants' counsel. The appellants' counsel admitted that he withdrew the assessment appeal before the McHenry County Board of Review, however, the appellants deny that it ever waived or withdrew its appeal with the Property Tax Appeal Board, or otherwise waived such process. Appellants further argued that the MCBOR (McHenry County Board of Review) issued a NOTICE OF FINAL DECISION to the Appellant dated March 11, 2016 (Exhibit A) and the Appellants filed their appeal (with the PTAB) within 30 days of such date indicated on the notice.

**RULING ON MOTION TO DISMISS**

The Property Tax Appeal Board hereby grants the board of review's Motion to Dismiss and finds it lacks jurisdiction regarding the subject matter of this appeal. The Board finds the McHenry County Board of Review took no action regarding the correct assessment of the subject property at the local board of review level due to the fact the appellants' counsel "withdrew" the appeal.

The Board finds attached to the board of review's motion was a copy of the Residential Assessment Appeal for 2016 Assessment Year filed with the McHenry County Board of Review. Hand written across the center of the page was the word "Withdrawn." Moreover, the decision issued by the board of review, dated March 11, 2016, depicts no change in the assessment of the subject property with the reason for change listed as "WITHDRAWN." Finally, in the response to the Motion to Dismiss, appellants' counsel admitted that he withdrew the assessment appeal of the subject property before the McHenry County Board of Review. Based on the facts in the record, the Board finds that since the appellants' counsel withdrew the appeal before the McHenry County Board of Review, the appellants failed to fully exhaust the local administrative remedy as to confer jurisdiction to the Property Tax Appeal Board.

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



Acting 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: \_\_\_\_\_

May 19, 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.