



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

APPELLANT: Charles & Sara Mages
DOCKET NO.: 15-06316.001-R-1
PARCEL NO.: 08-29-477-032

The parties of record before the Property Tax Appeal Board are Charles & Sara Mages, the appellants, by attorney Doreen T. Paluch, of Doreen T. Paluch, P.C. in Woodstock, and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, 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:	\$890
IMPR.:	\$75,933
TOTAL:	\$76,823

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2015 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 1.5-story dwelling of stone and vinyl siding exterior construction with 2,475 square feet of living area. The dwelling was constructed in 2013. Features of the home include a concrete slab foundation, central air conditioning and an integral 440 square foot garage. The property has a 5,596 square foot site and is located in Woodstock, Greenwood Township, McHenry County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables. Based upon the data, the appellants requested a reduced improvement assessment of \$85,386 for a total revised assessment of \$86,276.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,898. The subject property has an improvement assessment of \$91,008 or \$36.77 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven Promenade model equity comparables which is the same model as the subject dwelling. Also as part of the board of review's evidence, the board of review proposed a reduction in the subject's improvement assessment to \$75,933 for a total revised assessment of \$76,823 "based on 2016 stipulation"; the board of review's proposed assessment reduction is greater than the reduced assessment request that was requested by the appellants.

In written rebuttal, counsel for the appellants refuted various aspects of the board of review's submission concerning lack of comparability of the appellants' proposed comparables due to location and other factors, but did not address the proposed assessment reduction presented by the board of review.

After being served with the appellants' rebuttal filing, the board of review filed "Board of Review – Notes on Appeal" with an explanatory letter and supporting documentation. As stated in the letter, "The BOR would like to add the following data in support of the assertion that the properties in the Maples at the Sonatas have a different marketability than the comparables used by the appellant, which are located in the Sonatas." As part of the submission were two spreadsheets that the board of review described this data as showing "a clear difference in the average and median values between the two markets" along with declarations and/or bylaws for the respective developments.

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 surrebuttal evidence submitted by the board of review which is purely in support of its original argument concerning the differences in the two developments. "A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence" or in this instance, in the guise of surrebuttal evidence. [Emphasis added.] (Id.)

Conclusion of Law

The record in this appeal contains valuation information submitted by the appellants with a request for a total assessment of \$86,276. The record also contains documentation submitted by the board of review indicating that the board agrees to a lower assessment conclusion of \$76,823 than was contained in the appellants' documentation.

After considering the evidence and reviewing the record, the Board finds that the assessment conclusion agreed to by the board of review is correct and that a reduction in the assessed valuation of the subject property commensurate with the board of review's proposal is appropriate.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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: January 16, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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