



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

APPELLANT: Robert Falster
DOCKET NO.: 15-06814.001-R-1
PARCEL NO.: 09-35-480-009

The parties of record before the Property Tax Appeal Board are Robert Falster, the appellant; 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: \$11,467
IMPR.: \$57,241
TOTAL: \$68,708

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story dwelling of brick and vinyl exterior construction with 2,276 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement with a finished area, central air conditioning, a fireplace and a two-car attached garage.¹ The property is located in McHenry, McHenry Township, McHenry County.

The appellant requested the Property Tax Appeal Board carry forward its prior year's assessment based on the decision issued under Docket Number 14-02730.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$57,238 based on agreement of the parties.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$68,708 was disclosed. The subject's assessment reflects a market value of

¹ The subject's description was taken from the board of review's evidence; the appellant failed to provide any information or evidence regarding the subject property.

\$206,392 or \$90.68 per square foot of living area, including land, when applying the 2015 three-year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue. The board of review indicated the 2015 tax year was the beginning of a new quadrennial general reassessment period and, therefore, the Board's prior year's decision cannot be "rolled over". Additionally, the board of review submitted equity and market value data to support the subject's assessment. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

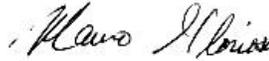
The appellant contends the Property Tax Appeal Board should carry forward its prior year's assessment based on the decision issued under Docket Number 14-02730.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$57,238. The Board finds the appellant's argument is based upon a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case shall be the preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code provides in relevant 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** (Emphasis Added) 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. (35 ILCS 200/16-185)

Based on this statutory language, the Board finds its decision for the 2014 tax year shall not be carried forward to the subsequent tax year. The Board finds that the 2015 tax year was the beginning of a new quadrennial general assessment period in McHenry County. As a result, the Board finds the subject's prior year's assessment is not in the same general assessment period as 2015 and therefore should not be carried forward to the subsequent tax year. Therefore, no change in the subject's assessment is warranted as a matter of law.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: March 19, 2019



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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William G. Stratton Building, Room 402
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Springfield, IL 62706-4001

APPELLANT

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COUNTY

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