



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

APPELLANT: Kevin Kolton  
DOCKET NO.: 16-05675.001-R-1  
PARCEL NO.: 10-08-304-023

The parties of record before the Property Tax Appeal Board are Kevin Kolton, 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:** \$87,839  
**IMPR.:** \$106,811  
**TOTAL:** \$194,650

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 2016 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 three improvements. Improvement #1 is a two-story dwelling of frame construction containing 900 square feet of living area. The dwelling was built in 1888 and features a crawl-space foundation and central air conditioning. Improvement #2 is a 930 square foot apartment that is located above a two-car garage. The apartment has central air conditioning. Improvement #3 is a part one-story and part two-story dwelling of frame construction with 2,418 square feet of living area. The dwelling was constructed in 1888. Features of the home include a partial basement, central air conditioning and a fireplace. The property is located in McHenry, McHenry Township, McHenry County.

The appellant contends improvement assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three suggested equity comparables that were located on the same street as the subject property. The comparables were multi-story

dwellings that ranged in age from 44 to 107 years old and ranged in size from 2,028 to 2,504 square feet of living area. The comparables had other features with varying degrees of similarity to the subject, however, none of the comparables had additional buildings with living area, like the subject. The comparables had improvement assessments ranging from \$29.84 to \$35.00 square foot of living area.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$78,665.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$194,650. The subject property has an improvement assessment of \$106,811 or \$25.14 per square foot of living area, when using 4,248 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted a copy of the appellant's grid analysis that was corrected to reflect the living area of the subject's three improvements, however, the board of review erred in using 4,218 when calculating an improvement assessment for the subject property. The board of review's evidence included a copy of a Multiple Listing Service (MLS) information sheet that disclosed the subject has three improvements.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the subject's improvements, the Board finds the subject has three improvements that include living area totaling 4,248 square feet of living area. The board of review included a copy of an MLS information sheet that disclosed the subject has three improvements, which was not refuted by the appellant.

The Board finds the only evidence of assessment equity to be the appellant's comparables that had improvement assessments that ranged from \$29.84 to \$35.00 per square foot of living area. The subject's improvement assessment of \$25.14 per square foot of living area falls below the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.

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Chairman



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Member

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Member



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Member

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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 18, 2020



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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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