



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

APPELLANT: Sergio Angeles
DOCKET NO.: 16-05740.001-R-1
PARCEL NO.: 19-13-226-018

The parties of record before the Property Tax Appeal Board are Sergio Angeles, 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 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: \$10,801
IMPR.: \$19,399
TOTAL: \$30,200

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 is improved with a one-story dwelling of frame construction with 850 square feet of living area. The dwelling was constructed in 1958. Features of the home include a full basement with a finished area, central air-conditioning, a fireplace and a 264-square foot garage. The property is located in Cary, Algonquin Township, McHenry County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted copy of the Settlement Statement and listing sheet for the December 2013 purchase of the subject property for \$85,000. The appellant also submitted information on nine comparable sales that sold from March 2015 to November 2016 for prices ranging from \$76,302 to \$120,000 or from \$73.08 to \$115.38 per square foot of living area, including land, along with their listing sheets showing that all of the comparable properties were REO/Lender Owned properties sold in As-Is condition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,483. The subject's assessment reflects a market value of \$115,600 or \$136.00 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for McHenry County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that sold from June 2015 to August 2015 for prices ranging from \$129,000 to \$150,000 or from \$124.32 to \$165.51 per square foot of living area, including land. The board of review also submitted evidence showing that three of appellant's comparables re-sold for substantially more than the prices reflected on appellant's grid analysis a few months thereafter. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a copy the decision rendered in February 2018 by the Property Tax Appeal Board for the prior year under docket number 15-05176. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$28,330 based on the evidence submitted by the parties. The appellant submitted a revised appeal petition requesting the assessment be carried forward pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185) The appellant asserted that the subject property is an owner-occupied residence and that 2015 and 2016 tax years were within the same general assessment period for residential property.

Conclusion of Law

Subsequent to appellant's filing of this appeal, the Property Tax Appeal Board issued a decision in docket number 15-05176 reducing the subject's 2015 assessment. The Board finds Section 16-185 of the Property Tax Code is controlling in this matter. (35 ILCS 200/16-185) Section 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 record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision shall be carried forward to the subsequent year subject only to equalization. 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 decision, plus the application of the 2016 equalization factor of 1.066.

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: January 15, 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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