



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

APPELLANT: Timothy Pearson
DOCKET NO.: 16-06065.001-R-1 through 16-06065.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Timothy Pearson, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-06065.001-R-1	14-28-400-010	81,145	24,869	\$106,014
16-06065.002-R-1	14-28-400-011	21,166	0	\$21,166

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2015 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 a two-story single-family dwelling of brick exterior construction with 2,856 square feet of living area. The dwelling was constructed in 1925. Features of the home include a partial basement, central air conditioning, a fireplace and an attached garage. The subject property consists of two parcels with a combined 12.52-acre site and is located in Crystal Lake, Nunda Township, McHenry County.

As set forth in a letter by counsel for the appellant, the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Numbers 15-04202.001-R-1 through 15-04202.002-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessments of the two parcels that comprise subject property for a total assessment of \$119,316 based on the proposed assessment reduction submitted by the McHenry County Board of Review. The appellant was

notified of the suggested agreement was given thirty days to respond if the offer was not acceptable. The appellant did not respond to the Property Tax Appeal Board by the established deadline for the 2015 tax year appeal.

The Property Tax Appeal Board takes notice that 2015 and 2016 are in the same general assessment period in McHenry County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

Based on this evidence, the appellant requests reductions in the assessments that comprise the subject property.

The board of review submitted its "Board of Review Notes on Appeal" for each parcel disclosing the total assessment for the subject of \$141,081. The subject's assessment reflects a market value of \$423,794 or \$148.39 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.

The board of review's submission also included a property record card for the subject property indicating the owner of the dwelling was the appellant in this appeal. Furthermore, the property record card depicted that the "billing information" for the property was the same address as the address of the subject property.

In support of its contention of the correct assessment, the board of review also submitted a memorandum prepared by Mark Dzemske, Nunda Township Assessor. The assessor reported that the subject dwelling is undergoing "a major renovation that was started in 2011 and is worked on by the owner at his own pace." The assessor further noted the property currently has a partial assessment "while the work is completed." The township assessor further reported the appellant submitted the same appraisal report of the subject property for this 2016 appeal to demonstrate the subject was overvalued that was submitted for tax year 2015. Besides the fact that work has continued in the subsequent year since the appraisal's effective date, the assessor noted that the sales in the appraisal report were from 2013 and 2014. Thus, the assessor concluded that "no new information was submitted for the 2016 appeal that could be considered."

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

At the request of the Property Tax Appeal Board, the McHenry County Chief County Assessment Officer, Robert Ross, through his staff, confirmed that a 2016 township equalization factor of 1.0659 was applied in Nunda Township. (See 86 Ill.Admin.Code §1910.67(k)(3))

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Numbers 15-04202.001-R-1 through 15-04202.002-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the

subject parcels to a total assessment of \$119,316 based on the proposed assessment made by the board of review and the lack of objection by the appellant.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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 disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2015 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2015 and 2016 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0659 was applied in 2016 to non-farm properties located in Nunda Township.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application the equalization factor of 1.0659.

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: February 18, 2020



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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