



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

APPELLANT: Michael and Jennifer Smolzer  
DOCKET NO.: 17-04602.001-R-1  
PARCEL NO.: 19-32-203-013

The parties of record before the Property Tax Appeal Board are Michael and Jennifer Smolzer, the appellants; 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:** \$15,752  
**IMPR.:** \$76,998  
**TOTAL:** \$92,750

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 2017 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 frame exterior construction with 2,772 square feet of living area. The dwelling is approximately 20 years old and features a partially finished basement, central air conditioning, a fireplace and a 576-square foot garage. The property is located in Algonquin Township, McHenry County.

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 Number 16-07361.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the total assessment of the subject property to \$86,991. The appellant submitted a grid with information on four assessment equity comparables with various degrees of similarity to the subject.

The Board takes notice that 2016 and 2017 are in the same general assessment period in McHenry County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215). The appellants'

Residential Appeal form depicts the appellants' address being the same as that of the subject property. The appellants' submission also included a copy of the "2016 Assessment Stipulation & Waiver of Hearing" disclosing that the parties agreed to the 2016 tax year assessment of \$90,361. In that same document, there is a handwritten notation that the subject's 2017 tax year total assessment of \$92,750 reflects the Property Tax Appeal Board's 2016 decision lowering the subject's total assessment to \$86,991 plus the application of the 2017 tax year equalization factor of 1.0662. Based on the assessment equity comparable evidence, the appellants requested a reduction in the subject's total assessment to \$89,752.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,750. In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on the subject along with five comparable properties with variable degrees of similarity to the subject. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-07361.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$86,991.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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. (Emphasis added).

The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2016 and 2017 are within the same general assessment period in McHenry County. The record further disclosed the subject property is an owner-occupied dwelling and that an equalization factor of 1.0662 was applied to the subject's land and improvement assessments in the 2017 tax year which is reflected in the subject's 2017 assessment.<sup>1</sup> Furthermore, the decision of the Property Tax Appeal Board for the 2016 tax year was not reversed or modified upon review and there was no evidence the subject property sold establishing a different fair cash value.

For these reasons, the Property Tax Appeal Board finds that no change in the subject's assessment is warranted.

---

<sup>1</sup> \$86,991 (PTAB's 2016 decision) x 1.0662 (2017 equalization factor) = \$92,750.

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: July 21, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michael Smolzer and Jennifer Smolzer  
570 Majestic Dr  
Algonquin, IL 60102

COUNTY

McHenry County Board of Review  
McHenry County Government Center  
2200 N. Seminary Ave.  
Woodstock, IL 60098