



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

APPELLANT: Diane Oliver
DOCKET NO.: 17-04798.001-R-1
PARCEL NO.: 09-25-126-041

The parties of record before the Property Tax Appeal Board are Diane Oliver, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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: \$44,799
IMPR.: \$132,023
TOTAL: \$176,822

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 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 part one-story and part two-story dwelling of masonry exterior construction with 4,523 square feet of living area.¹ The dwelling was constructed in 1915 and had an addition constructed in 2001 and updates in 2014. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a 1,116 square foot garage. The property has a 21,216 square foot site and is located in McHenry, McHenry Township, McHenry County.

¹ The Property Tax Appeal Board finds the best evidence of size and features was presented by the board of review located in the property record card which contained a schematic diagram and the calculations of the subject's size. The appellant's appraisal did not include a schematic diagram depicting the size of the subject and the related calculations.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal report prepared by Steven L. Smith a Certified Real Estate Residential Appraiser estimating the subject property had a market value of \$500,000 as of January 1, 2017. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value at the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,423. The subject's assessment reflects a market value of \$591,457 or \$130.77 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for McHenry County of 33.21% as determined by the Illinois Department of Revenue. The board of review also disclosed that 2015 was the first year of the general assessment cycle for McHenry County.

In support of its contention of the correct assessment, the board of review through the township assessor submitted an appraisal report with an effective date of January 1, 2016 estimating the subject property had a market value of \$445,000, along with a grid analysis on four comparable sales. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables sold from November 2016 to September 2017 for prices ranging from \$455,000 to \$685,500 or from \$159.49 to \$201.47 per square foot of living area including land. Based on this evidence, the board of review requested a reduction in the subject's assessment to \$192,208 per the recommendation of the township assessor.

In written rebuttal, counsel for the appellant critiqued the submission of the board of review.

Additionally, the Property Tax Appeal Board takes notice that the property was the subject matter of an appeal before the Board for the 2016 tax year under Docket No. 16-04727.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$165,254 based on an agreement by the parties and supported by the evidence. Furthermore, the record reveals that the subject property is an owner-occupied residence.

The Board also takes notice that a township equalization factor of 1.0700 was applied in McHenry Township for the 2017 tax year. (See 86 Ill.Admin.Code §1910.90(i); see <https://www.mchenrycountyil.gov/county-government/departments-a-i/assessments/township-assessor-information>)

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2016 tax year under Docket Numbers 16-04727.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$165,254 based on an agreement by the parties. The Property Tax Appeal Board finds that McHenry County's general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 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. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2015 through 2017 tax years are within the same general assessment period. The Board finds the record shows an equalization factor of 1.0700 was issued in McHenry Township for the 2017 tax year. The record contains no evidence showing the Board's 2016 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2016 tax year assessing the subject property at \$165,254 plus the application of an equalization factor of 1.0700 for McHenry Township.

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



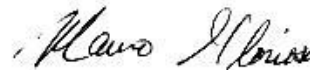
Member

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

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