



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

APPELLANT: Jerome Michna  
DOCKET NO.: 17-04870.001-R-1  
PARCEL NO.: 09-13-153-004

The parties of record before the Property Tax Appeal Board are Jerome Michna, the appellant, 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:** \$29,633  
**IMPR.:** \$113,653  
**TOTAL:** \$143,286

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 an owner-occupied part two-story and part one-story dwelling of frame and brick exterior construction with 3,619 square feet of living area. The dwelling was constructed in 1994. Features of the home include a walkout-style basement with 1,564 square feet of finished area, central air conditioning, four fireplaces and a three-car garage. The property has a 57,935 square foot site and is located in Johnsburg, McHenry Township, McHenry County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal and provided a letter with the filing. The appellant noted that a 24% increase in the

building value for the subject home for tax year 2017 as compared to tax year 2016 "is highly unjustified."

In support of the inequity argument, the appellant submitted information on four comparables located within four block of the subject property and each of which has the same neighborhood code as assigned by the assessor to the subject. The comparables have varying degrees of similarity to the subject property with improvement assessments ranging from \$122,184 to \$127,631 or from \$29.84 to \$35.05 per square foot of living area.<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,151. The subject property has an improvement assessment of \$131,518 or \$36.34 per square foot of living area.

In response to this appeal, the board of review submitted a letter from Mary Mahady, McHenry Township Assessor along with comparable equity data and accompanying photographs. Mahady acknowledged that the appellant's comparable properties were each within the subject's neighborhood. The assessor further argued that two of the appellant's comparables lack walkout-style basements like the subject. In support of its contention of the correct assessment, the board of review through the township assessor submitted information on five equity comparables, where board of review comparables #1 and #2 were the same properties as appellant's comparables #2 and #4, respectively, although the stated living area square footages for these homes differ according to the parties. Each of the comparables presented by the board of review feature walkout-style basements. Board of review comparable #5 features a pool. The comparables have varying degrees of similarity to the subject property with improvement assessments ranging from \$122,184 to \$139,360 or from \$35.61 to \$41.07 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal before the Board in Docket No. 15-04743.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$124,685 based upon the stipulation of the parties to that 2015 assessment appeal. The Board further takes judicial notice that 2015, 2016 and 2017 are within the same general assessment period for property in McHenry County. The Board takes judicial notice that equalization factors of 1.0740 and 1.0700 were applied to properties in McHenry Township for tax years 2016 and 2017, respectively. (86 Ill.Admin.Code §1910.90(i)).

### **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

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<sup>1</sup> The appellant's grid analysis included two mathematical errors in the per-square-foot improvement assessments based on the data presented which have been corrected for the Board's analysis.

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 Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2015 tax year under Docket Number 15-04743.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$124,685 based on an agreement by the parties. The Property Tax Appeal Board takes notice that McHenry County's quadrennial 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 further takes judicial notice that 1.0740 and 1.700 equalization factors were issued in McHenry Township for the 2016 and 2017 tax years, respectively. The record contains no evidence showing the Board's 2015 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. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2015 decision results in an assessment of \$143,286. ( $\$124,685 \times 1.0740 \times 1.0700 = \$143,286$ , rounded). The subject's final 2017 assessment as established by the board of review was \$161,151. Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

As a final point, the Board finds the best evidence of assessment equity to be the appellant's comparables and comparables #1, #2 and #4 submitted by the board of review, where there are two common properties submitted by the parties. These comparables are most similar to the subject dwelling in size and features. These properties have improvement assessments ranging from \$122,184 to \$129,235 or from \$32.54 to \$41.07 per square foot of living area when analyzing both parties' varying size determinations for the common properties. The subject's improvement assessment of \$131,518 or \$36.34 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given the remaining comparables provided by the parties due to differences from the subject in dwelling size and/or features such as a swimming pool. The Board finds the subject dwelling is being equitably

assessed, particularly in light of its newly reduced improvement assessment as a result of applying Section 16-185 of the Property Tax Code for an assessment of \$113,653 or \$31.40 per square foot of living area, which is below the best equity comparables in the record.

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: August 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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