



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

APPELLANT: Mary Back
DOCKET NO.: 17-04884.001-R-1
PARCEL NO.: 08-32-406-083

The parties of record before the Property Tax Appeal Board are Mary Back, 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: \$973
IMPR.: \$34,840
TOTAL: \$35,813

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the MsHenry 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 townhome of frame exterior construction¹ with 1,084 square feet of living area. The dwelling was constructed in 1999. Features of the townhome include a full finished basement, central air conditioning, a fireplace and garage containing 210 square feet of building area. The property has a 15,567-square foot site and is located in Woodstock, Greenwood Township, McHenry County.

¹ The appellant described the subject and the comparables as having “masonry” exterior construction. However, the color photographs submitted with appellant’s evidence depict the subject and the comparables as being of frame exterior construction.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal.² In support of this argument, the appellant submitted information on three equity comparables located within 472 feet of the subject property. The properties are improved with two-story townhomes of frame exterior construction each containing 1,083 square feet of living area. The townhomes were constructed from 1996 to 1998 and each features a full finished basement, central air-conditioning, a fireplace, and a garage containing 210 square feet of building area. The comparables have improvement assessments ranging from \$17,942 to \$33,828 or from \$16.57 to \$31.24 per square foot of living area. The appellant also submitted color photographs of the subject and the three comparables, and a copy of the subject's 2017 final assessment notice. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$34,840.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,582. The subject property has an improvement assessment of \$39,609 or \$36.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a narrative report prepared by the Greenwood Township Assessor asserting that each of the three appellant's comparables received a reduction in their assessments due to being previously foreclosed properties. Moreover, the Assessor noted that "we can not redo the Subdivision until the Quad". (*Sic*). Notably, the board of review did not submit any assessment comparables in support of the subject's assessment.

In rebuttal, the appellant argued that the three properties were submitted as assessment (equity) comparables. Further, pursuant to Section 16-183 of the Illinois Property Tax Code, foreclosed properties may be used as comparables in this appeal.

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 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 Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the board of review contended that The Property Tax Appeal Board should not consider appellant's comparables because the assessments of these comparables have been lowered due to prior foreclosures. Also, the Township Assessor argued that these properties cannot be reassessed until the beginning of the next quadrennial period.

² The appellant also checked the box "comparable sales" as an alternate basis of the appeal. However, the sale dates of the three comparable properties are too distant in time from the subject's assessment date at issue and, therefore, the Board will only consider the assessment inequity argument.

The Board finds Section 9-75 of the Property Tax Code provides that the township assessor may in any year, revise and correct an assessment as appears to be just. (35 ILCS 200/9-75).

Section 9-75 of the Property Tax Code provides:

The chief county assessment officer of any county with less than 3,000,000 inhabitants, or the township or multi-township assessor of any township in that county, **may in any year** revise and correct an assessment as appears to be just. (Emphasis added). (35 ILCS 200/9-75).

The Board finds Section 9-75 of the Property Tax Code (35 ILCS 200/9-75) clearly grants power to the township assessor to revise and correct individual assessments as appears to be just. Therefore, the Board finds the Township Assessor's contention that they cannot reassess the properties submitted by the appellant until the beginning of the next quadrennial period unpersuasive.

Furthermore, Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider foreclosed properties in determining the correct assessment of a property under appeal stating:

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these previously foreclosed properties in revising and correcting the subject's assessment. Moreover, the Board finds that the circumstances associated with the foreclosure sales of the appellant's three comparable properties are irrelevant to this appeal because the appeal is based on assessment inequity with respect to the subject's improvement, rather than the subject's market value.

The evidence contains three assessment comparables submitted by the appellant which are nearly identical to the subject property in terms of location, design, age, dwelling size, and features. The comparables have improvement assessments ranging from \$17,942 and \$33,828 or from \$16.57 to \$31.24 per square foot of living area. The subject property has an improvement assessment of \$39,609 or \$36.54 per square foot of living area which is higher than the range established by the only assessment comparables in this record. Based on the evidence in this record, the appellant has proven by preponderance of the evidence that the subject property is inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellant's request is warranted.

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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