



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

APPELLANT: Thomas Lentz
DOCKET NO.: 17-06051.001-R-1
PARCEL NO.: 18-12-353-006

The parties of record before the Property Tax Appeal Board are Thomas Lentz, 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: \$ 14,439
IMPR.: \$103,877
TOTAL: \$118,316

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 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 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 dwelling of frame construction with 3,060 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement, central air conditioning, a fireplace and an attached 400 square foot garage. The property has a 21,929 square foot site and is located in Lakewood, Grafton Township, McHenry County.

The evidence in the record disclosed the subject property is an owner-occupied residence. Furthermore, the record reveals that this property was the subject matter of two appeals before the Property Tax Appeal Board the prior tax years of 2015 and 2016 under Docket Numbers 15-06385.001-R-1 and 16-05764.001-R-1, respectively. In those appeals, the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property to \$111,825 and \$112,489, respectively, based upon the stipulations submitted by the parties which were supported by underlying evidence.

In the instant appeal, the appellant submitted a copy of the Property Tax Appeal Board's decision issued in the 2016 appeal along with evidence of recent sales of comparable properties.

Based on this evidence, the appellant requested a reduced total assessment of \$104,156 which would reflect an assessment identical to the appellant's comparable sale #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$124,451 was disclosed. The board of review reported that the subject property is owner-occupied and with the application of the 2017 Grafton township equalization factor of 1.0518 in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the correct assessment of the subject property should be \$118,316.

The appellant was notified of this proposed assessment reduction and was given 30 days to accept or reject the proposal. The appellant rejected the proposed assessment reduction.

In accordance with the board of review's original request for an extension of time if the proposal was rejected, the board of review timely filed its evidence again consisting of a proposal to reduce the subject's assessment to \$118,316 along with a letter more fully detailing the application of section 16-185 to owner-occupied property which has been the subject of previous decisions of the Property Tax Appeal Board within the general assessment cycle and that the previous 2016 tax year appeal resulted in a stipulation "despite the 2015 PTAB decision to which equalization could have been applied yielding a higher assessment."

For the 2017 tax year appeal, the board of review explained in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's assessment established in the 2016 tax year should be carried forward to the 2017 tax year subject to the Grafton Township equalization factor of 1.0518 applied to the assessments of non-farm properties. The board of review as part of its Notes on Appeal also reported that 2015 was the beginning of the general assessment cycle for Grafton Township.

Based on this record and explanation, the board of review again proposed to stipulate to a total revised assessment of \$118,316. Again, the appellant was notified of this proposed revised assessment, but did not respond to the Property Tax Appeal Board.

Conclusion of Law

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2016 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

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. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2016 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2016 and 2017 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 1.0518 was applied in 2017. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's 2017 assessment is warranted to reflect the assessment as established in the Property Tax Appeal Board's prior year's decision of 2016 plus the application of the equalization factor of 1.0518.

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: October 15, 2019



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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