



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

APPELLANT: Glenn Majka
DOCKET NO.: 17-06389.001-R-1
PARCEL NO.: 19-14-280-036

The parties of record before the Property Tax Appeal Board are Glenn Majka, 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: \$15,531
IMPR.: \$73,342
TOTAL: \$88,873

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 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 dwelling of frame construction with 2,372 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 400 square foot attached garage. The subject property has a 9,870 square foot site. The subject property is located in Algonquin Township, McHenry County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of this argument, the appellant submitted six assessment comparables located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$72,187 to \$73,618 or from \$29.25 to \$30.98 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$87,906.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,872. The subject property has an improvement assessment of \$75,341 or \$31.76 per square foot of living area.

The board of review noted the subject property is an owner occupied residential property that received a reduction by the Property Tax Appeal Board under Docket Number 16-05905.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on the valuation evidence submitted by the parties lowering the subject's assessment to \$83,355. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the McHenry County Board of Review proposed to reduce the subject's assessment to \$88,873, which reflects the Property Tax Appeal Board's 2016 decision plus application of the township equalization factor of 1.0662.

The appellant was notified of this suggested assessment and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

In response, the board of review submitted four assessment comparables to demonstrate the offer to reduce the subject's assessment was equitable with similar situated properties. The board of review renewed its offer to reduce the subject's assessment to \$88,873. The appellant again rejected the proposed assessment.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board the prior tax year under Docket Numbers 16-05905.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the subject's assessment to \$83,355 based on the weight and equity of the evidence contained in the record. 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 as depicted on the "notes on appeal" submitted by the board of review. 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 the record disclosed the subject property is an owner-occupied residence and the 2016 and 2017 tax years are within the same general assessment period. The Board finds the record shows a 1.0662 equalization factor was issued in Algonquin Township for the 2017 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. The subject property has a 2017 final assessment of \$90,872. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior year's decision results in a reduction in the subject's assessment. ($\$83,355 \times 1.0662 = \$88,873$). 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 commensurate with the assessment proposed by the board of review.

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



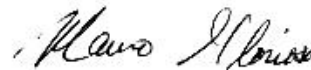
Member

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: January 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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COUNTY

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