



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

APPELLANT: Michael And Jennifer Smolzer  
DOCKET NO.: 18-04142.001-R-1  
PARCEL NO.: 19-32-203-013

The parties of record before the Property Tax Appeal Board are Michael And Jennifer Smolzer, the appellants; and the McHenry County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** 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:** \$16,721  
**IMPR.:** \$81,733  
**TOTAL:** \$98,454

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2018 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 exterior construction with 2,772 square feet of living area. The dwelling is approximately 22 years old and features a 1,434-square foot basement that is partially finished, central air conditioning, a fireplace and a 2-car garage. The property has a 10,000-square foot site and is located in Algonquin, Algonquin Township, McHenry County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. The land assessment is not contested. In support of this argument, the appellants submitted information on four equity comparables located within one mile from the subject and within the same "High Hill" subdivision as the subject property. The comparables are improved with two-story dwellings with frame exterior construction with each containing 2,772 square feet of living area. The dwellings are either 22 or 24 years old. Each comparable has a basement containing 1,434 square feet of building area with two being partially finished. Each dwelling

also has central air conditioning and a 2-car or a 3-car garage. Two homes have a fireplace. The comparables have improvement assessments ranging from \$73,046 to \$79,637 or from \$26.35 to \$28.72 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$74,376 or \$26.83 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,454. The subject property has an improvement assessment of \$81,733 or \$29.49 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within .41 of a mile from the subject property. The comparables are improved with what is described as "Colonial" design homes, same as the subject, with the exception of comparable #5 which is described as "Conventional" design. The dwellings range in age from 21 to 23 years old and each contain 2,772 square feet of living area. The homes each feature a basement containing either 1,434 or 738 square feet of building area with two being partially finished; each dwelling has central air-conditioning and an attached garage containing either 441 or 660 square feet of building area; three homes each have a fireplace. The comparables have improvement assessments ranging from \$75,132 to \$86,204 or from \$27.10 to \$31.10 per square foot of living area.

The board of review also argued the subject property is an owner-occupied property that was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 and 2016 tax years under Docket Numbers 15-03931.001-R-1 & 16-07361.001-R-1, respectively. In those appeals, the Property Tax Appeal Board issued a decision reducing the subject's total assessment to \$81,590 and \$86,991, respectively, based on an agreement of the parties. The board of review further explained that Algonquin Township's general assessment cycle began in 2015 and continues through 2018. The board of review explained that the assessments for the 2017 and 2018 tax years were calculated by applying the 2017 and 2018 equalization factors of 1.0662 and 1.0615, respectively, to the Property Tax Appeal Board's assessment as determined for the 2016 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to arrive at the 2018 tax year assessment of \$98,454. ( $\$86,991 \times 1.0662 = \$92,750$   $\times 1.0615 = \$98,454$ ).

Based on this evidence and argument, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellants contend improvement 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

appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 further finds that the subject property was the subject matter of an appeal for the 2015 and 2016 tax years in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$81,590 and \$86,991, respectively. The record further disclosed the subject property is an owner-occupied dwelling and that the 2015 through 2018 tax years are within the same general assessment period. Furthermore, the decisions of the Property Tax Appeal Board for the 2015 and 2016 tax year were not reversed or modified upon review and there is no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax years 2017 and 2018 township equalization factors of 1.0662 and 1.0615 were applied in Algonquin Township, respectively. Applying section 16-185 of the Property Tax Code results in an assessment of \$98,454, which is equivalent to the 2018 assessment of the subject property as established by the McHenry County Board of Review. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

As a final point, the parties submitted a total of nine comparables for the Board's consideration that were similar to the subject in location, age, design, dwelling size and most features. These comparables have improvement assessments ranging from \$73,046 to \$86,204 or from \$26.35 to \$31.10 per square foot of living area. The subject's improvement assessment of \$81,733 or \$29.49 per square foot of living area falls within the range established by the parties' comparables. After considering adjustments to the comparables for the differences relative to the subject, the Board finds the subject dwelling is being equitably assessed and no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

November 17, 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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