



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

APPELLANT: Holly Kohley  
DOCKET NO.: 18-04882.001-R-1  
PARCEL NO.: 20-17-258-001

The parties of record before the Property Tax Appeal Board are Holly Kohley, 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 **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:** \$31,446  
**IMPR.:** \$32,146  
**TOTAL:** \$63,592

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 an owner-occupied dwelling that is located in Cary, Algonquin Township, McHenry County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year of \$56,189 should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board a prior year under Docket Number 16-07314.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$56,189 based on the agreement of the parties.

The appellant asserted that tax years 2016, 2017 and 2018 are within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,592. The subject's assessment reflects a market value of \$190,967, land included, when using the 2018 three-year average median level of assessment for McHenry County of 33.30% as determined by the Illinois Department of Revenue.

In response to the appeal and in support of its contention of the correct assessment, the board of review contended that the subject property is an owner-occupied dwelling and the property has been afforded reductions for the 2016 and 2017 tax years in Docket Nos. 16-07314.001-R-1 and 17-06483.001-R-1 in compliance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The Property Tax Appeal Board takes judicial notice of publicly available data that Algonquin Township applied equalization factors for both tax years 2017 and 2018 of 1.0662 and 1.0615, respectively. (See <https://www.mchenrycountyil.gov/county-government/departments-a-i/assessments/annual-reports>). The Board further finds that applying each of these respective equalization factors would have resulted in the subject's 2018 assessment of \$63,592 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).<sup>1</sup> Based on the provisions of the Property Tax Code, the board of review requested confirmation of the subject's assessment for tax year 2018.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the record fails to establish that a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board takes notice that the subject property was the matter of an appeal before the Board for the 2016 and 2017 tax years in Docket Nos. 16-07314.001-R-1 and 17-06483.001-R-1. In the 2016 appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$56,189 based on an agreement of the parties. Likewise, in the 2017 appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$59,908. The Property Tax Appeal Board finds that McHenry County's general assessment period began in the 2015 tax year and runs through the 2018 tax year. The Board takes judicial notice that for tax years 2017 and 2018, township equalization factors of 1.0662 and 1.0615 were applied, respectively, in Algonquin Township. The Board finds Section 16-185 of the Property Tax Code controls in this matter.

Section 16-185 of the Property Tax Code provides in part:

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<sup>1</sup> Mathematically, 2016 assessment of 56,189 x 1.0662 2017 equalization factor = 59,908 x 1.0615 2018 equalization factor = 63,592 as the 2018 tax year assessment pursuant to Section 16-185 of the Property Tax Code.

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 2018 tax years are in the same general assessment period. Equalization factors of 1.0662 and 1.0615 were applied, respectively, in Algonquin Township for the 2017 and 2018 tax years. Furthermore, the 2016 decision of the Property Tax Appeal Board was not reversed or modified upon review and there was no evidence the property sold 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 2016 decision, results in an assessment of \$62,592. Therefore, the subject's 2018 assessment complies with the statutory provisions of section 16-185 of the Property Tax Code and the Property Tax Appeal Board finds a reduction in the subject's assessment is not 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: March 16, 2021



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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