



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

APPELLANT: Diane Oliver  
DOCKET NO.: 18-05865.001-R-1  
PARCEL NO.: 09-25-126-041

The parties of record before the Property Tax Appeal Board are Diane Oliver, the appellant, by attorney Andrew J. Rukavina of The Tax Appeal Company in Mundelein; 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:** \$47,733  
**IMPR.:** \$140,671  
**TOTAL:** \$188,404

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) 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 part one-story and a part two-story dwelling of frame exterior construction with 3,564 square feet of living area.<sup>1</sup> The dwelling was constructed in 1915. Features of the home include a crawl space foundation, central air conditioning, two fireplaces and a three-car attached garage with 1,116 square feet of building area. The property has a 22,216 square foot site and is located in McHenry, McHenry Township, McHenry County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was incorrect based on a contention of law. The appellant requested the Board carry forward its prior year's decision 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

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<sup>1</sup> The appellant provided the description of the subject property in Section III of the appeal petition. Neither party submitted the subject's property record card.

that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-04798.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$176,822 based on the evidence submitted by the parties. Based on this evidence, the appellant requested the subject's assessment be reduced to \$176,822.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,404.<sup>2</sup> The board of review noted that based on Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject property is a homestead property and received a reduction for the 2017 tax year from the Property Tax Appeal Board under docket number 17-04798.001-R-1. The board of review explained that the subject's 2018 assessed value reflects the 2017 decision issued by the Property Tax Appeal Board adjusted by the township equalization factor. The board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that tax year 2015 is the first year of the general assessment period for McHenry County. The Board also takes notice that a township equalization factor of 1.0655 was applied in McHenry Township for the 2018 tax year. (See 86 Ill.Admin.Code §1910.90(i).

### **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 2017 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2017 tax year under Docket Number 17-04798.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$176,822 based on the evidence submitted by the parties. The Property Tax Appeal Board takes notice that McHenry County's general assessment period began in the 2015 tax year and continues through the 2018 tax year. 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 (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

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<sup>2</sup> The board of review reported in its "Notes on Appeal" that 2019 was the first year of the general assessment cycle for the subject property. The board of review erroneously reported the subject property was located in Nunda Township.

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.

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2017 and 2018 tax years are within the same general assessment period. The Board finds the record shows an equalization factor of 1.0655 was issued in McHenry Township for the 2018 tax year. The record contains no evidence showing the Property Tax Appeal Board's 2017 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. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2017 decision results in an assessment of \$188,404 ( $\$176,822 \times 1.0655 = \$188,404$ ), which is equal to the 2018 assessment as established by the McHenry County Board of Review. Based upon the record evidence and considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds no change in the subject's assessment 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 20, 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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