



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

APPELLANT: Virginia Lawson Blue Ridge Trust
DOCKET NO.: 18-05902.001-R-1
PARCEL NO.: 19-32-177-019

The parties of record before the Property Tax Appeal Board are Virginia Lawson Blue Ridge Trust, 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: \$17,793
IMPR.: \$55,916
TOTAL: \$73,709

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2017 tax year final administrative 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 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 colonial style dwelling of frame exterior construction with 1,876 square feet of living area. The dwelling was constructed in 1996. Features of the home include an unfinished partial basement, central air conditioning and a two-car garage containing approximately 426 square feet of building area. The property has a 10,800 square foot site and is located in Algonquin, 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 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). The appellant further disclosed that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-04901.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$54,994 based on the evidence submitted by the parties.

In a brief originally accompanying the appeal, the appellant asserted that the subject property is held in a trust and "occupied by the person in charge of paying the real estate taxes on the property in 2018." [Emphasis added.] Subsequently and at the request of the Property Tax Appeal Board, the appellant completed page one of the Board's Residential Appeal petition wherein she affirmatively marked that the subject property was "an owner-occupied residence" however, the appellant Blue Ridge Trust Virginia B. Lawson also provided a mailing address as "(Taxpayer or Owner)" which differs from the subject property address on Millcreek Lane.

Lastly, the appellant asserted that tax years 2017 and 2018 are within the same general assessment period. Based on the foregoing contention of law, the appellant requested a reduction in the subject's assessment to reflect the 2017 tax year decision by the Property Tax Appeal Board subject to the applicable equalization factor in Algonquin Township for 2018 of 1.0615.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,709. The subject's assessment reflects a market value of \$221,348 or \$117.99 per square foot of living area, 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 appellant's contention of law, the board of review submitted a memorandum noting that the appellant's mailing address set forth in this appeal for tax year 2018 has a Homestead Exemption. In contrast, the board of review stated that there is no evidence the occupant in the subject dwelling is a family member and there has not been a Homestead Exemption on the subject property since 2010. There also is no pending request for a Homestead Exemption as of the time the memorandum was prepared. Furthermore, the board of review argued, "if there has been a significant change to the property for it to now to be [sic] occupied, the assessor has a right to view and reassess the property." Lastly, it was reported that a request for an interior inspection was made by a certified letter but was denied by the appellant.¹

In support of its contention of the correct assessment, the board of review through the township assessor submitted a spreadsheet with three comparable sales to support that the subject's assessment is correct. The comparables are each located in the subject's subdivision and consist of parcels that range in size from 10,049 to 11,893 square feet of land area. The lots have each been improved with a two-story dwelling ranging in age from 24 to 26 years old. The homes contain either 1,677 or 1,876 square feet of living area and feature basements, one of which has finished area. Each dwelling has central air conditioning and one comparable has a fireplace. Each home has a garage ranging in size from 414 to 636 square feet of building area. These properties sold from June 2017 to March 2018 for prices ranging from \$242,000 to \$271,000 or from \$129.00 to \$161.60 per square foot of living area, including land. The board of review memorandum opined that two of the comparables constructed by the same builder as the subject appear to be superior to the subject "in elevation and features." The reported sales prices lack any adjustments for differences when compared to the subject.

¹ In part, the board of review memorandum indicates that the appellant's submission in Docket No. 17-04901.001-R-1 of an appraisal with interior photographs showing condition issues and reporting the property to be vacant was part of the rationale for the interior inspection request.

The evidence provided by the board of review further disclosed that 2015 was the first year of the General Assessment Cycle for the subject property and a township equalization factor of 1.0615 was applied in Algonquin Township in 2018.

Based on the foregoing evidence and argument, the board of review requested that the subject's assessment be confirmed and that no "rollover" issue for the subject property 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 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 for the application of Section 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 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.]

On this record, the Board finds the appellant's brief originally filed with the appeal clearly states, in pertinent part, that the subject property is a residence held in a trust and "occupied by the person in charge of paying the real estate taxes on the property in 2018." (Appellant's brief dated December 17, 2020). As noted above, the applicable provision of the Section 16-185 of the Property Tax Code mandates that the residence be occupied by the owner. The appellant clearly states that the subject property is held in a trust. Furthermore, the appellant does not contend that the beneficiary of the trust is the occupant and/or person paying the 2018 real estate taxes. As presented by the appellant in the brief, it is conceivable that a tenant or lessee is the party responsible for the payment of the 2018 real estate taxes in accordance with a lease agreement and not because the occupant is in part an owner of the subject property. Moreover, the record contains no rebuttal evidence from the appellant disputing the question of occupancy.

Additionally, the Board finds that the appellant Blue Ridge Trust Virginia B. Lawson has a mailing address that differs from the address of the subject property, which further supports that the subject property is not an owner-occupied residence.

In addition, the board of review, besides disputing the applicability of Section 16-185 of the Property Tax Code on the basis that the subject property is not an owner-occupied residence,

provided comparable sales in the subject's subdivision that sold from June 2017 to March 2018 for prices ranging from \$242,000 to \$271,000 or from \$129.00 to \$161.60 per square foot of living area, including land. The subject property's assessment reflects an estimated market value of \$221,348 or \$117.99 per square foot of living area, land included, which is below the only comparable sales in the record and does not warrant a reduction on market value grounds.

In summary, the record herein disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2017 tax year and while the record further indicates that 2017 and 2018 are within the same general assessment period, the record is also clear that the subject property is not an owner-occupied dwelling. Therefore, since the appellant's appeal was based upon a contention of law without any other evidence, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted on this record as the subject property has not been established to be an owner-occupied residential dwelling as required by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

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: December 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Virginia Lawson Blue Ridge Trust
435 Somerset Court
Algonquin, IL 60102

COUNTY

McHenry County Board of Review
McHenry County Government Center
2200 N. Seminary Ave.
Woodstock, IL 60098