



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

APPELLANT: Stavroula Kondos  
DOCKET NO.: 20-06984.001-R-1  
PARCEL NO.: 18-25-204-017-0000

The parties of record before the Property Tax Appeal Board are Stavroula Kondos, the appellant, by attorney Patrick C. Turner, of Maurides Foley Tabangay & Turner LLC in Chicago; 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:** \$19,210  
**IMPR.:** \$134,283  
**TOTAL:** \$153,493

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant filed this 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 2020 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 residence located in Lake In The Hills, Grafton Township, McHenry County.

The appellant contends inequity in assessment with regard to the improvement as the basis of the appeal. In support of this contention, the appellant submitted a grid analysis containing data on three comparable properties with varying degrees of similarity to the subject property. The comparables have improvement assessments that range from \$115,347 to \$143,350 or from \$29.86 to \$34.71 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,305. The subject property has an improvement assessment of

\$136,095 or \$37.84 per square foot of living area. The board of review acknowledged that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the tax year 2019 under docket number 19-02504.001-R-1. The board of review attached a copy of said decision of the Property Tax Appeal Board reducing the subject's total assessment to \$149,575 based on the agreement of the parties. The board of review further stated that 2019 was the first year of the general assessment cycle and that a township equalization factor of 1.0262 was applied by county assessment officials for the 2020 tax year. The board of review offered to stipulate to a "rollover" of the PTAB's 2019 decision to the 2020 tax year plus the application of the equalization factor pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In rebuttal, the appellant's counsel attached a copy of the Property Tax Appeal Board's prior year's decision and requested that the decision reducing the subject's assessment to \$149,575 for the 2019 tax year be carried forward to the subsequent 2020 tax year without the application of the equalization factor.

### Conclusion of Law

Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15).

Initially, the appellant contended inequity in assessment as the basis of the appeal. The appellant submitted three comparable properties to demonstrate that the subject's improvement assessment is inequitably assessed. The Board has given little weight to this argument based on the mandates set forth in Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which governs in this appeal. In rebuttal, the appellant contends the subject property's assessment is incorrect based on the Property Tax Appeal Board's decision for a prior 2019 tax year under docket number 19-02504.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's total assessment to \$149,575 based on the agreement of the parties.

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) (35 ILCS 200/16-185).

Based on this statutory mandate, the Board finds that its prior year's 2019 decision shall be carried forward to the subsequent 2020 tax year or years of the same general assessment period subject only to the equalization applied to that year's assessment. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The record contains no

evidence indicating that the subject property sold in an arm's-length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. The subject's total assessment of \$155,305 is higher than the decision of the Property Tax Appeal Board for the tax year 2019 of \$149,575 plus the application of the 2020 equalization factor of 1.0262. ( $\$149,575 \times 1.0262 = \$153,494$ ).

For these reasons, the Property Tax Appeal Board finds that the assessment as established by this Board for the 2019 tax year should be carried forward to the 2020 tax year pursuant to the owner-occupied residence "rollover" provision provided by section 16-185 of the Property Tax Code plus the application of the 2020 equalization factor.

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.



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Chairman



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Member



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Member



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Member

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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: June 27, 2023



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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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