



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

APPELLANT: Kyle Zimmerman
DOCKET NO.: 22-02250.001-R-1
PARCEL NO.: 15-08-376-011

The parties of record before the Property Tax Appeal Board are Kyle Zimmerman, 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: \$57,719
IMPR.: \$120,046
TOTAL: \$177,765

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Final Administrative 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 2022 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 located in McHenry, Nunda 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 2021 tax year should be carried forward to the 2022 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 the prior tax year under Docket Number 21-06661.001-R-1. In that appeal the Property Tax Appeal Board issued a decision on October 18, 2022, lowering the assessment of the subject property to \$175,140 based on the evidence submitted by the parties. The appellant's attorney asserted the subject property has been and still is owner occupied for the requested rollover year; the equalization factor for the subject property

was 1.000, and the property has not been sold or otherwise conveyed since previous Property Tax Appeal Board decision. The appellant requested the subject's total assessment be reduced to \$175,140.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,765. The "Board of Review Notes on Appeal" further indicated that the board of review issued a decision on March 3, 2023, reducing the subject's total assessment from \$191,222 to \$177,765. The board of review also indicated that 2019 was the first year of the general assessment cycle for the subject property and that a township equalization factor of 1.0666 was applied in the 2022 tax year. The board of review asserted it would stipulate to the subject's current total assessment of \$177,765, which is less than the assessment amount that would be calculated when applying the so called "Rollover" provision of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The board of review indicated that using the assessment as established by the Property Tax Appeal Board for the 2021 tax year of \$175,140 adjusted by the 2022 equalization factor of 1.0666, as provided by section 16-185 of the Property Tax Code, would result in a total assessment of \$186,804, which is greater than the subject's assessment for 2022.

The appellant did not respond to any of the board of review arguments in rebuttal.

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 2021 tax year should be carried forward to the 2022 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 a reduction in the subject's assessment is not warranted.

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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2021 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2021 and 2022 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0666 was applied in 2022. Applying the dictates of Section 16-185 of the Property Tax Code would result in a total assessment for the subject property of \$186,804. However, the

record also disclosed that after the Property Tax Appeal Board's decision for the 2021 tax year was issued, the McHenry County Board of Review issued a decision on March 3, 2023, reducing the subject's assessment for the 2022 tax year to \$177,765, which is less than the so-called Rollover assessment amount requested by the appellant. Based on the request of the board of review, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted and the assessment of the subject property as established by the board of review is correct.

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 26, 2024



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

Kyle Zimmerman, by attorney:
Andrew J. Rukavina
The Tax Appeal Company
28643 North Sky Crest Drive
Mundelein, IL 60060

COUNTY

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