



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

APPELLANT: Angel Aguilar
DOCKET NO.: 22-03289.001-R-1
PARCEL NO.: 14-17-402-010

The parties of record before the Property Tax Appeal Board are Angel Aguilar, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$25,466
IMPR.: \$59,336
TOTAL: \$84,802

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 16-80 of the Property Tax Code (35 ILCS 200/16-80) 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 a 2-story dwelling of frame construction with 2,109 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full finished basement with a partial crawl space foundation, central air conditioning, a fireplace, and a 2-car garage. The property is located in Crystal Lake, Nunda Township, McHenry County.

The appellant contends the assessment of the subject property as established by the decision of the McHenry County Board of Review for the 2019 tax year should be carried forward to the 2022 tax year pursuant to section 16-80 of the Property Tax Code. (35 ILCS 200/16-80). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the McHenry County Board of Review for the 2019 tax year. In that appeal, the McHenry County Board of Review issued a decision lowering the assessment of the subject property to \$73,326 based on the evidence submitted by the appellant. The appellant's

attorney asserted that tax years 2019 and 2022 are within the same general assessment period in McHenry County. The appellant's counsel also submitted the Notice of Final Decision of the McHenry County Board of Review disclosing the total assessment for the subject for the 2022 tax year of \$106,842. The subject's assessment reflects a market value of \$320,558 or \$152.00 per square foot of living area, land included, when using the statutory level of assessment of 33.33% as determined by the Illinois Department of Revenue.¹ Based on this evidence, the appellant requested that the McHenry County Board of Review decision reducing the subject's assessment for the 2019 tax year be carried forward to the 2022 tax year subject only to the application of the township equalization factors applied to all non-farm properties in Nunda Township for the tax years 2020, 2021, and 2022.²

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by the Property Tax Appeal Board as set forth in a letter to the board of review dated January 4, 2024.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the McHenry County Board of Review for the 2019 tax year should be carried forward to the 2022 tax year pursuant to section 16-80 of the Property Tax Code. (35 ILCS 200/16-80). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, The Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the Rules of the Property Tax Appeal Board and is in default pursuant to Section 1910.69(a) of the Rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)).

The Property Tax Appeal Board further finds that the assessment as established by the McHenry County Board of Review for the 2019 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-80 of the Property Tax Code.

Section 16-80 of the Property Tax Code (35 ILCS 200/16-80) states in part:

In any county with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the 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 the taxpayer, county

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

² The Board takes judicial notice that township equalization factors of 1.0518, 1.0309, and 1.0666 were applied in tax years 2020, 2021, and 2022, respectively, to all non-farm properties in Nunda Township.

assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review.

(35 ILCS 200/16-80). The record disclosed the McHenry County Board of Review issued a decision reducing the subject's assessment for the 2019 tax year to \$73,326. The record further indicates that the subject property is an owner-occupied dwelling and that 2019 and 2022 are within the same general assessment period. The record contains no evidence of substantial cause why the reduced assessment should not remain in effect, or that the decision of the McHenry County Board of Review was reversed or modified upon review. In addition, township equalization factors of 1.0518, 1.0309, and 1.0666 were applied in the tax years 2020, 2021, and 2022, respectively, to all non-farm properties in Nunda Township. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established by the McHenry County Board of Review for the 2019 tax year plus the application of the aforementioned equalization factors, i.e., $\$73,326 \times 1.0518 = \$77,124$ $\times 1.0309 = \$79,507$ $\times 1.0666 = \$84,802$.

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:

April 16, 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

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