



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

APPELLANT: Courtney Wander & Rhett Wilborn
DOCKET NO.: 22-03322.001-R-2 through 22-03322.003-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Courtney Wander & Rhett Wilborn, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-03322.001-R-2	09-24-451-028	75,389	315,855	\$391,244
22-03322.002-R-2	09-24-451-030	14,436	0	\$14,436
22-03322.003-R-2	09-24-451-041	71,702	0	\$71,702

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the 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 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

Taking judicial notice of this record and the record of Docket No. 21-06692, the Property Tax Appeal Board finds that the subject property consists of a two-story dwelling of Dryvit exterior construction with 9,116 square feet of living area. The dwelling was constructed in 1995. Features of the home include a crawl-space foundation, central air conditioning, two fireplaces, a 1,599 square foot attached garage, and a 2,280 square foot detached garage, which also contains an unfinished attic. The property has a 130,680 square foot riverfront site and is located in McHenry, McHenry Township, McHenry County.

The appellants put forth a contention of law as the basis of the appeal. The appellants note that the board of review reduced the subject's assessment for the 2020 tax year and argue that the

reduced assessment 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 Board takes judicial notice that this property was the subject matter of an appeal in which the parties appeared before the Board under Docket No. 21-06692.

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.

Conclusion of Law

The appellants appeal the assessment of the subject under the category of a contention of law. The appellants seek to have the 2020 assessment carried forward to the 2022 tax year. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

Standard of proof. 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.

The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment based on a contention of law is not warranted.

The appellants seek to have the 2020 assessment carried forward to the 2022 tax year based on Section 16-80 of the Property Tax Code. 35 ILCS 200/16-80. Section 16-80 provides as follows:

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 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.

Taking judicial notice of the record in Docket No. 21-06692, the Property Tax Appeal Board finds that there was no dispute that the appellants did not occupy the home on the assessment date of January 1, 2020. Further, the record reveals that the appellants received a homeowner's exemption on a different property for tax year 2020 and the PTAX-203 submitted by the appellants in the prior year appeal indicates the property was not to be the appellants' principal residence.

Further, the Board finds that in Docket No. 21-06692 the board of review demonstrated substantial cause as to why the 2020 reduced assessment should not remain in effect for the subsequent tax year. The record evidence and testimony reveal that the subject suffered extensive water damage which resulted in a reduced assessment for 2020. The evidence and

testimony further show that repairs to the property were completed in March 2020 which restored the home to its previous condition.

For these reasons, the Board finds that Section 16-80 of the Property Tax Code is not applicable on this record. Further, the appellants have not presented any alternative market value evidence to warrant a reduction in the subject's assessment.

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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COUNTY

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