



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

APPELLANT: Yamin Yamin
DOCKET NO.: 06-01580.001-R-2
PARCEL NO.: 04-26-453-012

The parties of record before the Property Tax Appeal Board are Yamin Yamin, the appellant(s); and the McHenry County Board of Review.

Based on the facts and exhibits presented, 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:	\$ 23,331
IMPR.:	\$ 121,936
2005 OMITTED IMPR.:	\$ 121,936
TOTAL:	\$ 267,203

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-acre site improved with a two-story brick and frame single family residence. The subject land was purchased in 2002 for \$40,000 with construction of the subject improvement beginning approximately 2004 and continuing through 2007. The subject is described as containing approximately 2,600 square feet of living area, a full unfinished basement and an attached three-car garage. The subject is located in Spring Grove Estates, Richmond Township, McHenry County.

The appellant appeared before the Property Tax Appeal Board contending by law that the subject property should have received a preferential model home assessment. In support of this legal contention, the appellant submitted photographs, a description of the property and a 2007 PTAX-762 Model Home Application. The appellant admitted at the hearing that he did not apply for a preferential model home assessment in 2006.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$267,203 was disclosed. It was explained at the hearing that the subject improvement was omitted in 2005 and therefore was added to the subject's 2006 assessment. Therefore, the 2006 assessment is detailed as follows: land assessment for 2006 \$23,331; improvement for 2006 \$121,936; 2005 omitted improvement \$121,936 for a total assessment in 2006 of \$267,203.

Robin Brunshon, representing the board of review, called Patricia O'Neill, the Richmond Township Assessor, as its witness. O'Neill started as township assessor for Richmond Township in January 1, 2006. She discovered the subject improvement as omitted property in the summer of 2006 during revaluation of the subject's neighborhood. She researched the home and found the subject was advertised for sale in February 2005. However, nothing depicted the subject improvement was being used as a model home.

The board of review argued that the appellant failed to advertise the subject as a model home and therefore it was considered a spec home and therefore the preferential assessment for model homes did not apply. Further, the board of review argued that the appellant failed to properly apply for the preferential model home assessment during the 2006 assessment year.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant claimed that the subject property was entitled to receive the preferential model home assessment for assessment year 2006. Section 35 ILCS 200/10-25 of the Property Tax Code states in relevant part:

If the construction of a single family dwelling is completed after December 29, 1986 or the construction of a single family townhome or condominium unit is completed after the effective date of this amendatory Act of 1994, and that dwelling, townhome, or condominium unit is not occupied as a dwelling but is used as a display or demonstration model home, townhome or condominium unit for prospective buyers of the dwelling or of similar homes, townhomes, or condominium units to be built on other property, the assessed value of the property on which the dwelling, townhome, or condominium was constructed shall be the same as the assessed value of the property prior to construction and prior to any change in the zoning classification of the property prior to construction of the dwelling,

townhome, or condominium unit. . . . **The person liable for taxes on property eligible for assessment as provided in this Section shall file a verified application with the chief county assessment officer on or before (i) April 30 of each assessment year for which that assessment is desired in counties with a population of 3,000,000 or more and (ii) December 31 of each assessment year for which that assessment is desired in all other counties. Failure to make a timely filing in any assessment year constitutes a waiver of the right to benefit for that assessment year.**

Property Tax Code (35 ILCS 200/10-25)

Based on the evidence and testimony the Property Tax Appeal Board finds the appellant failed to file a verified application for the preferential model home assessment with the chief county assessment officer on or before December 31, 2006. The appellant presented a model home application dated March 19, 2007. The appellant admitted that he did not apply for the model home assessment in 2006.

Pursuant to the Property Tax Code, Section 200/10-25, the Property Tax Appeal Board further finds the appellant has waived his right to benefit from the preferential model home assessment for 2006.

The appellant submitted no other evidence to refute the subject's assessed value. Therefore the Property Tax Appeal Board finds a change in the subject's assessed value is not warranted.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

Member

DISSENTING: _____

C E R T I F I C A T I O N

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: October 28, 2009

Allen Castrovillari

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 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 the subsequent year 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.

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.