



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

APPELLANT: Bruce & Carol Wallace
DOCKET NO.: 12-05239.001-R-1
PARCEL NO.: 08-16-407-020

The parties of record before the Property Tax Appeal Board are Bruce and Carol Wallace, the appellants, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$47,450
IMPR.: \$92,800
TOTAL: \$140,250

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction with 3,332 square feet of living area. Features of the home include a partial basement, central air conditioning, two fireplaces and a two-car attached garage. The property is located in Lisle, Lisle Township, DuPage County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-05774.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$149,120 based on the evidence submitted by the parties.

In the instant appeal the appellants argued that the 2010 decision issued by the Property Tax Appeal Board be the correct base to compute the change in assessment from year to year. The appellants submitted a list of the ratios of changes in the

township assessments from 2011 to 2014. Based on this evidence the appellants requested the subject's assessment be reduced to \$136,586.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$151,031 was disclosed. The board of review submitted a copy of the decision issued by the Property Tax Appeal Board for the 2011 tax year under Docket No. 11-05774.001-R-1. The board of review requested a "rollover" of the decision issued by the Property Tax Appeal Board for the 2011 tax year subject to the Lisle Township equalization factor for 2012 of .94050 resulting in a total revised assessment of \$140,250.

The appellants filed rebuttal evidence asserting that the board of review proposal does not allow the subject property to have the reduction in the assessment for 2011 applied by the township assessor for all other properties.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides 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 2011 tax year. The record further indicates that the subject property is an owner occupied dwelling. The Board also takes notice that the 2011 tax year and the 2012 tax year are within the same

general assessment period for DuPage County. (See 35 ILCS 200/9-215). The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the decision of the Property Tax Appeal Board was reversed or modified upon review. The record also revealed that the 2012 township equalization factor for Lisle Township was .94050. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2011 tax year plus the application of the 2012 equalization factor for Lisle Township of .94050.

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.

Chairman

K. L. Fan

Mark Albino

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: January 22, 2016

A. Proctor

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.