



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

APPELLANT: Iwona Rocque
DOCKET NO.: 13-02660.001-R-1
PARCEL NO.: 09-13-400-019

The parties of record before the Property Tax Appeal Board are Iwona Rocque, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. in Chicago, 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: \$130,760
IMPR: \$53,770
TOTAL: \$184,530**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 two-story single-family dwelling of frame exterior construction with approximately 2,596 square feet of living area. The dwelling was constructed in 1985. Features of the home include a full partially finished basement, central air conditioning, a fireplace and a two-car

garage. The property has a 25,320 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation regarding the subject's assessment with an appraisal of the subject property submitted with an opinion of market value of \$575,000 as of January 1, 2012. The appellant based this appeal upon a Final Decision issued by the DuPage County Board of Review which was dated March 14, 2014 and determined a total assessment for the subject property of \$234,750.

Based on the appraisal evidence, the appellant requested a reduction in the subject's total assessment to \$191,667 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for the subject property of \$234,750. The board of review also reported an equalization factor of 0.95690 was applied to non-farm properties in Downers Grove Township in 2013.

In response to the appeal, the board of review submitted a memorandum where it reported that the subject property was the subject matter of a decision the prior tax year by the Property Tax Appeal Board in Docket No. 12-03009.001-R-1. A copy of the prior year's stipulation between the appellant and the DuPage County Board of Review was attached revealing a total stipulated assessment of \$192,840.

The memorandum further reported that a 2013 Certificate of Error was issued adjusting the total assessment of the subject property to \$192,840 (copy attached). Also submitted was a computer printout reflecting a total assessment for the subject parcel of \$192,840. This new, lower total assessment as set forth on the Certificate of Error for the subject property reflects a market value of approximately \$578,580.

Based on this evidence and legal argument, the board of review requested confirmation of the subject's assessment as reflected in the Certificate of Error.

In written rebuttal, the appellant's counsel reported that the subject property is owner-occupied residential real estate that was the subject matter of a prior decision of the Property Tax Appeal Board under Docket No. 12-03009.001-R-1. A copy of the applicable Property Tax Appeal Board decision was attached and based on the assertion that 2012 and 2013 are in the same

general assessment period, the appellant requested a "rollover" of the 2012 assessment to tax year 2013.

Conclusion of Law

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the assessment of the subject property for the 2012 tax year should be carried forward to the 2013 tax year subject only to equalization. Thus, the Board further finds a reduction in the subject's assessment from the final decision of the DuPage County Board of Review is warranted on this record.

The Property Tax Appeal Board finds the provisions of Section 16-185 of the Property Tax Code are applicable to the instant 2013 assessment appeal. 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.
[Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2012 assessment to \$192,840. The record indicates that the subject property is an owner occupied dwelling. Furthermore, the record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2012 tax year or that the decision of the Property Tax Appeal Board for the 2012 tax year was reversed or modified upon review. The board of review agreed that the 2012 and 2013 tax years are within the same general assessment period in Downers Grove Township. The board of review further reported that an equalization factor of 0.95690 was applied in Downers Grove Township for tax year 2013.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Property Tax Appeal Board's decision for the 2012 tax year plus the application of the equalization factor of 0.95690.

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

Klaus Albrecht

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: November 20, 2015

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.