



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

APPELLANT: Nathan Gac  
DOCKET NO.: 13-03674.001-R-1  
PARCEL NO.: 01-14-232-013

The parties of record before the Property Tax Appeal Board are Nathan Gac, the appellant, by attorney Laura Godek of Laura Moore Godek, PC in McHenry, 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:** \$24,740  
**IMPR.:** \$61,130  
**TOTAL:** \$85,870

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story dwelling of frame and brick construction with 2,392 square feet of living area. The dwelling was constructed in 1994. Features of the home include a partial basement that is finished, central air conditioning, a fireplace and a 2-car garage. The property has an 8,384 square foot site and is located in Bartlett, Wayne 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 under Docket Numbers 11-03487.001-R-1 and 12-03719.001-R-1. In the 2011 tax year appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$97,790 based on the evidence submitted by the parties. In the

2012 tax year appeal, the Property Tax Appeal Board applied the applicable equalization factor of 0.92430 to the prior year's decision in accordance with the Property Tax Code. For this 2013 appeal, the appellant submitted information on four comparables to demonstrate the subject was overvalued.

The Board takes judicial notice that in DuPage County 2011, 2012 and 2013 are in the same general assessment cycle. (86 Ill.Admin.Code §1910.90(i) & 35 ILCS 200/9-215).

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$98,080 was disclosed. The board of review also reported that for 2013 non-farm properties were adjusted in Wayne Township by an equalization factor of 0.95000.

For this appeal, the board of review through the Wayne Township Assessor's Office submitted descriptions and sales information on eight comparables to demonstrate the subject's assessment reflected the property's market value. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant addressed differences between the subject and each of the eight comparable sales presented by the board of review.

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 decisions reducing the subject's 2011 and 2012 assessments. The record further indicates that the subject property is an owner occupied dwelling and that 2011, 2012 and 2013 are within the same general assessment period. The record contains no evidence indicating that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of the 2013 equalization factor of 0.95000.

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.

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Chairman



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Member



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Member

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Member



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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: April 24, 2015



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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.