



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

APPELLANT: Bruce & Carol Wallace
DOCKET NO.: 13-05043.001-R-1
PARCEL NO.: 08-16-407-020

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

Based on the facts and exhibits presented in this matter, 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: \$45,670
IMPR.: \$89,320
TOTAL: \$134,990

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction that contains 3,332 square feet of living area. The dwelling was constructed in approximately 1984. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached 466 square foot garage. The property is located in Lisle, Lisle Township, DuPage County.

The evidence in the record disclosed the subject property is an owner occupied residence that was the subject matter of appeals before the Property Tax Appeal Board the prior tax years of 2011 and 2012 under Docket Numbers 11-05774.001-R-1 and 12-05239.001-R-1, respectively. In those appeals, the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property to \$149,120 and \$140,250, respectively, based on the evidence submitted by the parties and the applicable statutory provisions.

In the instant appeal the appellants submitted a copy of the Property Tax Appeal Board's decision issued in the 2012 appeal and along with a written statement discussing the assessment of the subject and stating that 2012 and 2013 assessments are within the same general assessment period for DuPage County. The appellants requested a further reduction in the subject's assessment due to comparable sales evidence presented with this 2013 appeal. Based on the

comparable sales data, the appellants requested that the subject's assessment be reduced to \$131,467.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$145,370 was disclosed. The board of review submitted a written narrative acknowledging that the subject's assessment was reduced in the 2012 tax year to \$140,250 based on a decision issued by the Property Tax Appeal Board under Docket No. 12-05239.001-R-1. The board of review argued that the subject's assessment established in the 2012 Property Tax Appeal Board decision should be carried forward to the 2013 tax year subject to equalization (see 35 ILCS 200/16-185). The board of review further indicated that for the 2013 tax year there was an equalization factor of .96250 applied to the assessments of non-farm properties located in Lisle Township. Based on this record the board of review agreed to stipulate to a total revised assessment of \$134,990.

The appellants were notified of the proposed revised assessment and rejected the offer. Furthermore, as part of rejecting the offer, the appellants argued, in part, that the 2011 decision issued by the Property Tax Appeal Board "was a smaller reduction in assessment of the subject property from 2010 to 2011" than the .98283 equalization factor that was applied to all properties in the township.

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 assessment as established in the decision issued for the 2012 tax year should be carried forward to the 2013 tax 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. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2011 assessment to \$149,120 and furthermore that the Property Tax Appeal Board issued a decision reducing the subject's 2012 assessment to \$140,250. The record further indicates that the subject property is an owner occupied dwelling and that the 2011, 2012 and 2013 tax years are within the same general assessment period in DuPage County (35 ILCS 200/9-215). The Board takes judicial notice that 2011 was the start of the quadrennial assessment cycle in DuPage County. (86 Ill.Admin.Code §1910.90(i)) The record further disclosed that in the 2013 tax year there was an equalization factor of .96250 applied to the assessments of non-farm properties located in Lisle Township. 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. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's 2013 assessment is warranted to reflect the Board's decision for the 2012 tax year plus the application of the 2013 township equalization factor of .96250.

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



Member



Member



Acting 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 21, 2017



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.