



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

APPELLANT: Mark & Laurie Thomson
DOCKET NO.: 14-03064.001-R-1
PARCEL NO.: 09-11-234-006

The parties of record before the Property Tax Appeal Board are Mark & Laurie Thomson, the appellants, by attorney George J. Relias, of Relias & Tsonis, LLC in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds No Change 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: \$75,340
IMPR.: \$236,020
TOTAL: \$311,360

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2014 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 is improved with a part two-story and part one-story single-family dwelling of frame and masonry construction containing 3,303 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement, central air conditioning, two fireplaces and a 518 square foot garage. The property has a 9,375 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants' 2014 tax year assessment appeal is based on unequal treatment in the assessment process concerning the subject's improvement assessment. In support of this argument, the appellants presented evidence of assessment data on four comparable properties located in the "same neighborhood" as the subject property. The comparables suggested by the appellants consist of multi-story dwellings that were 4 to 63 years old. The comparables have improvement assessments ranging from \$102,060 to \$195,190 or from \$35.60 to \$62.26 per square foot of

living area. Based on this evidence, the appellants requested a reduced improvement assessment of \$166,371 or \$50.37 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$311,360. The subject property has an improvement assessment of \$236,020 or \$71.46 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum, copies of tax year decisions for 2011, 2012 and 2013 issued by the Property Tax Appeal Board along with equity data prepared by the Downers Grove Township Assessor's Office. In the memorandum, the board of review reported that there have been prior appeals before the Property Tax Appeal Board (PTAB) for multiple tax years. As reported in the memorandum, the PTAB rendered decisions lowering the assessment of the subject property as follows:

2011 - \$344,910
2012 - \$323,870 which reflects the Downers Grove equalization factor of .9390 applied to the 2011 tax year PTAB decision
2013 - \$309,910 pursuant to the stipulation of the parties (the stipulation reflects the 2012 PTAB decision with application of the Downers Grove equalization factor of .9569)

Furthermore, the memorandum asserts that the subject's 2014 assessment of \$311,360 reflects the 2013 PTAB decision of \$309,910 with application of the 2014 Downers Grove equalization factor of 1.0047.

As to the equity argument, the assessor's spreadsheet provides information on four comparables located in the same neighborhood code as the subject property. The comparables have improvement assessments ranging from \$222,720 to \$250,270 or from \$74 to \$76 per square foot of living area, rounded.

Based on the foregoing information concerning the prior PTAB decisions on the subject dwelling, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The subject property is an owner occupied residence that has been the subject matter of multiple appeals before the Property Tax Appeal Board during the prior years of the 2011 quadrennial assessment cycle under Docket Numbers 11-02608.001-R-1, 12-03257.001-R-1 and 13-03737.001-R-1.

The Board takes judicial notice of its prior decisions in tax years 2011 and 2012 determining that 2011 through 2014 are within the same general assessment period for residential property. 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 2013 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2013 and 2014 are within the same general assessment period. 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 assessment year in question is in a different general assessment period.

The Board further finds that the prior year's decision has been carried forward to the subsequent year subject only to the applicable equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2013 and 2014 are within the same general assessment period in DuPage County. 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 no reduction in the subject's assessment is warranted as the 2014 assessment reflects the Board's prior year's finding plus the application of the equalization factor of 1.0047.

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



Member



Acting 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: September 23, 2016



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.