



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

APPELLANT: Crosswinds at Mission Oaks Condo Assoc.  
DOCKET NO.: 14-03884.001-R-1 through 14-03884.024-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Crosswinds at Mission Oaks Condo Assoc., the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
14-03884.001-R-1	07-34-314-077	16,230	41,770	\$58,000
14-03884.002-R-1	07-34-314-147	13,520	31,100	\$44,620
14-03884.003-R-1	07-34-314-166	14,550	32,260	\$46,810
14-03884.004-R-1	07-34-314-174	13,520	31,170	\$44,690
14-03884.005-R-1	07-34-314-123	13,520	32,010	\$45,530
14-03884.006-R-1	07-34-314-122	13,520	35,830	\$49,350
14-03884.007-R-1	07-34-314-215	13,520	34,940	\$48,460
14-03884.008-R-1	07-34-314-004	13,520	35,580	\$49,100
14-03884.009-R-1	07-34-314-012	13,520	36,410	\$49,930
14-03884.010-R-1	07-34-314-180	13,520	36,670	\$50,190
14-03884.011-R-1	07-34-314-092	13,520	36,580	\$50,100
14-03884.012-R-1	07-34-314-199	13,520	36,670	\$50,190
14-03884.013-R-1	07-34-314-029	13,520	37,400	\$50,920
14-03884.014-R-1	07-34-314-019	13,520	36,490	\$50,010
14-03884.015-R-1	07-34-314-119	13,520	39,590	\$53,110
14-03884.016-R-1	07-34-314-106	13,520	38,450	\$51,970
14-03884.017-R-1	07-34-314-136	13,520	39,240	\$52,760
14-03884.018-R-1	07-34-314-086	13,520	37,400	\$50,920
14-03884.019-R-1	07-34-314-238	13,520	36,800	\$50,320
14-03884.020-R-1	07-34-314-016	16,230	42,430	\$58,660
14-03884.021-R-1	07-34-314-171	16,230	41,590	\$57,820
14-03884.022-R-1	07-34-314-176	16,230	42,730	\$58,960
14-03884.023-R-1	07-34-314-164	16,230	41,480	\$57,710
14-03884.024-R-1	07-34-314-198	16,230	41,880	\$58,110

Subject only to the State multiplier as applicable.

### **Statement of Jurisdiction**

The appellant timely filed the appeal from a 2013 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 consists of 24 condominium units within the Crosswinds at Mission Oaks Condominium Association. The parcels are all located in Naperville, Naperville Township, DuPage County.

These 24 parcels on appeal were part of the subject matter of an appeal concerning 26 parcels before the Property Tax Appeal Board the prior year under Docket Number 13-04921.001-R-2 through 13-04921.026-R-2. In that 2013 appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject parcels based on a stipulation submitted by the parties.

For this 2014 assessment appeal, the appellant, in part, contends overvaluation as a basis of the appeal, identifying four comparable sales within the development. The comparables sold between January 2012 and January 2013 for prices ranging from \$149,750 to \$172,000 or from \$105.20 to \$109.55 per square foot of living area, including land.

Also as part of the submission and, in the alternative to a market value argument, counsel for the appellant argued that to ensure uniformity in the development, the 2013 assessments should be carried forward to tax year 2014. The Property Tax Appeal Board finds that the appellant provided no data in accordance with Section 16-185 to establish that one or more of the 24 individual condominium units were owner-occupied residential properties entitled to a 'rollover' of the prior year's assessment decision of the Property Tax Appeal Board, subject to equalization (see 35 ILCS 200/16-185).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject parcels of \$1,289,960. The board of review characterized the appeal as "a rollover request" and attached a spreadsheet depicting the assessments for the individual parcels as issued by the board of review and depicting the appellant's claimed assessments for each of the individual parcels. No other response to the appellant's evidence was filed by the board of review. As part of the Notes on Appeal, the board of review reported that an equalization factor of .99310 was issued in Naperville Township for tax year 2014.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value in the record. The appellant submitted four comparable sales to support the assertion that the subject property was overvalued. The appellant also provided documentation disclosing that in 2013 the subject property was part of the subject matter of an appeal before the Property Tax Appeal Board wherein the Board issued a decision based upon an agreement of the parties reducing the assessment of 26 parcels in the subject development. The board of review filed no substantive evidence in support of its assessment of the subject property or evidence to refute the appellant's request to reduce the assessments of the 24 parcels.

The Property Tax Appeal Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject parcels commensurate with the appellant's requests. The requested assessments reflect the prior year's assessments along with application of the .9931 Naperville Township equalization factor.<sup>1</sup>

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<sup>1</sup> All amounts have been rounded in accordance with DuPage County's assessment practices.

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.