



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

APPELLANT: Nayeli Meza  
DOCKET NO.: 14-03970.001-R-1  
PARCEL NO.: 03-13-325-016

The parties of record before the Property Tax Appeal Board are Nayeli Meza, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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:** \$13,110  
**IMPR.:** \$10,300  
**TOTAL:** \$23,410

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 seek a "rollover" of 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 a one-story dwelling of frame construction with 732 square feet of living area. The dwelling was constructed in 1920. Features of the home include an unfinished basement, an enclosed porch and a detached 440 square foot garage. The property has an 8,000 square foot site and is located in Bensenville, Addison Township, DuPage County.

The subject property is an owner occupied residence that was the subject matter of appeals before the Property Tax Appeal Board the prior two tax years under Docket Numbers 12-03936.001-R-1 and 13-04987.001-R-1. In those appeals the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property to \$25,000 and \$23,413, respectively, based on the evidence submitted by the parties and the provisions of the Property

Tax Code concerning owner-occupied residential real estate. The appellant submitted this 2014 appeal with a brief from counsel seeking application of Section 16-185 of the Property Tax Code since the subject is an owner-occupied dwelling and tax years 2012, 2013 and 2014 are in the same general assessment period.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,440. The subject's assessment reflects a market value of \$115,332 or \$157.56 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue. As part of the board of review's submission, it was reported that properties in Addison Township had an equalization factor of .98000 applied in 2014.

In response to the appeal, the board of review submitted documentation prepared by the Addison Township Assessor's Office along with its own memorandum stating, in pertinent part, the "Assessor feels such a rollover is not appropriate considering the remodeling done since original decision." As part of the assessor's data, the assessor stated:

. . . we feel [the 2013 PTAB decision] is no longer appropriate due to the extensive work done on the home since purchase in 2011 as evidenced by the before and after photos. No permits were taken out for any of this work. Market has begun its correction strongly from 2011 to 2014 as seen by the Assessor's comps. A Rollover in this case is objected to due to the overall improvements made to the subject since the last decision.

Contrary to the foregoing statement, there were no "before and after" photos of the subject dwelling submitted in this matter. The assessor's data included a grid analysis of five comparable sales with varying degrees of similarity to the subject property.

Based on the foregoing evidence and argument, the board of review requested a decision based on the evidence in the record.

In written response to the board of review's evidence, counsel for the appellant argued that in accordance with Section 16-185 of the Property Tax Code, the subject's assessment for 2014 should be reduced to \$23,413 to reflect the decision of the Property Tax Appeal Board for tax year 2013 for this owner-occupied dwelling.

### **Conclusion of Law**

The subject property was the subject matter of appeals before the Property Tax Appeal Board the prior two tax years under Docket Numbers 12-03936.001-R-1 and 13-04987.001-R-1. In those appeals, the Property Tax Appeal Board rendered a decisions lowering the assessment of the subject property to \$25,000 and \$23,413, respectively, based on the evidence and provisions of the Property Tax Code. More specifically, 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.]

Given the foregoing statutory provision, the Property Tax Appeal Board finds that the prior year's decision should be carried forward to the subsequent year subject only to any 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. Furthermore, the record contains no evidence indicating that the assessment year in question is in a different general assessment period, the subject property sold in an arm's length transaction establishing a different fair cash value for the property, or that the decision of the Property Tax Appeal Board was reversed or modified upon review.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is mandated by law and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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.