



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

APPELLANT: Aldona Parzych
DOCKET NO.: 14-03972.001-R-1
PARCEL NO.: 03-08-407-005

The parties of record before the Property Tax Appeal Board are Aldona Parzych, 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: \$26,500
IMPR.: \$4,170
TOTAL: \$30,670

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" in 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 one-story dwelling of frame and brick construction with 927 square feet of living area. The dwelling was constructed in 1956. Features of the home include a 906 square foot basement that is finished, central air conditioning, a fireplace and a detached garage with 700 square feet of building area. The property has a 7,150 square foot site and is located in Itasca, Addison 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 the prior year under Docket Number 13-03830.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$30,670 based on the evidence submitted by the parties. The appellant based this 2014 appeal on a contention of law with a cover letter from counsel asserting that Section

16-185 of the Property Tax Code should be applied. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

The Board takes notice that 2013 and 2014 are in the same general assessment period in DuPage County and the assertion by the board of review that 2015 was the first year of the general assessment cycle for the subject property. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

Based on this evidence, the appellant requests a reduction in the subject's assessment to reflect the prior 2013 decision of the Property Tax Appeal Board.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,160. The subject's assessment reflects a market value of \$177,498 or \$191.48 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.

The board of review's submission included proposed assessment reduction to \$44,920 and data on six comparable sales. Also as part of the submission concerning the subject property, the assessing officials stated in pertinent part:

Photos are attached showing some of the improvements before and after purchase. This home is not in the same condition as it was at time of sale. Windows, siding and a fin bsmt were also done for 2014. A second story has now been added as well.

Four photographs of the subject dwelling and garage are each date stamped. The front of the dwelling has been modified between July 2014 and June 2016, based on the photographs submitted. Likewise, the garage has been modified on the exterior between July 2014 and June 2016.

Based on this evidence and argument, the board of review requested the subject's assessment be reduced to \$44,920.

In written response to the board of review's evidence and proposal to reduce the subject's assessment to \$44,920, 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 \$30,670 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 an appeal before the Property Tax Appeal Board the prior year under Docket Number 13-03830.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$30,670 based on the evidence submitted by the parties.

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 Board further 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. 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 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.