



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

APPELLANT: Michael Beirl  
DOCKET NO.: 14-04069.001-R-1  
PARCEL NO.: 08-35-413-013

The parties of record before the Property Tax Appeal Board are Michael Beirl, the appellant; 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:** \$32,400  
**IMPR.:** \$45,010  
**TOTAL:** \$77,410

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 consists of an owner occupied residential property located in Lisle Township, DuPage County, Illinois.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted sales and assessment information on four comparable properties. The evidence submitted further shows subject property was the subject matter of an appeal before the Board for the 2013 tax year under Docket Number 13-03429.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$77,600. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$60,736.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$80,680. Based on the Property Tax Appeal Board's 2013 tax year decision, the board of review proposed to reduce the subject's assessment to \$77,410.

The appellant was notified of this proposed assessment and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

### **Conclusion of Law**

The Property Tax Appeal Board finds the record shows the subject property was the subject matter of an appeal before the Board for the 2013 tax year under Docket Number 13-03429.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$77,600. The Property Tax Appeal Board takes notice that DuPage County's general assessment period began in the 2011 tax year and runs through the 2014 tax year. The "Board of Review Notes on Appeal" disclosed a .99760 township equalization factor was applied in Lisle Township for the 2014 tax year.

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 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. (35 ILCS 200/16-185)

The Board finds the record disclosed the subject property is an owner occupied dwelling and the 2011 through 2014 tax years are within the same general assessment period. An equalization factor of .99760 was applied in Lisle Township for the 2014 tax year. Furthermore, the 2013 decision of the Property Tax Appeal Board was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's 2013 decision, results in an assessment of \$77,414 or \$77,400, rounded. ( $\$77,600 \times .99760 = \$77,414$  or  $\$77,400$ , rounded). Therefore, the Board finds the assessment of \$77,400 as proposed by the board of review is appropriate in accordance with section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). Based on this analysis, the Property Tax Appeal Board finds a reduction in the subject's assessment 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.



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Chairman



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Member



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Member



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Acting Member

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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



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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.