



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

APPELLANT: Syed T. Sohail
DOCKET NO.: 15-06712.001-R-1
PARCEL NO.: 07-27-209-004

The parties of record before the Property Tax Appeal Board are Syed T. Sohail, 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 **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: \$28,590
IMPR.: \$59,050
TOTAL: \$87,640

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 2015 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 Naperville Township, DuPage County, Illinois.

The appellant files the appeal before the Property Tax Appeal Board claiming the assessment of the subject property was incorrect based upon a contention of law. The appellant did not submit a brief citing a legal authority or any valuation evidence to support the contention of an incorrect assessment. The appellant submitted a copy of the Property Tax Appeal Board's prior year's decision regarding the subject property under Docket Number 14-03703.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$77,210 based on an agreement by the parties. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$77,210 for the 2015 tax year.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$87,640 was disclosed.

In a memorandum, the board of review argued the 2015 tax year was the beginning of a new quadrennial general reassessment year and therefore a "rollover" is not appropriate. The board of review cited section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The board of review argued the statutory provisions of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is not controlling since the 2015 assessment year was the first year a new general assessment period. The board of review asserted "the appellant will need to provide new evidence for the 2015 assessment." Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant was notified of the board of review's response to the appeal and sent an "Incomplete Appeal Checklist" noting "no rollover" and "new assessment cycle." The appellant was also required to provide an alternative basis of the appeal and submit evidence to support the claim. In response, the appellant submitted an email exchange between himself and the Chief Deputy Assessor for Naperville Township. An excerpt from the deputy assessor indicates, "He is recommending an adjustment in the 2015 assessment from \$87,640 to \$83,900. If you are in agreement with this please let me know and we will send you the necessary paper work." The document does not indicate whether the appellant/taxpayer responded to the deputy assessor. The appellant did not provide an alternative basis to the appeal or submit valuation evidence that would demonstrate the subject's assessment was excessive or incorrect as required by the Property Tax Appeal Board.

In response, the board of review submitted correspondence from the Naperville Township Assessor, Warren Dixon, III. The assessor submitted the balance of the email exchange between the appellant and deputy assessor as the appellant omitted some of the pertinent passages. The assessor argued the appellant did not submit any new evidence, as requested, in support of the requested assessment of \$77,210. Therefore, the assessor requested the Property Tax Appeal Board confirm the assessment.

In rebuttal, the appellant complained about the 12% increase to the assessment from the 2014 tax year. He argued he had "already submitted all the evidence back on 2008 and with hearing I got a favorable judgment got Tax refund with Rollover request up till 14-03703." The appellant argued the county "is even very much indifference of their own assessment value offered for 2015 as 83,990 with the condition to sign a preprinted agreement where as I never in any of the past year sign any agreement for the assessment, I think it is a BOND thy wants to get my sign otherwise they would have attached the copy."

Conclusion of Law

The appellant contends the assessment applied to the subject property was incorrect based on a contention of law. The Board finds the appellant has not met the burden of moving forward and no reduction in the subject parcel's assessment is warranted based on this record. The Board finds the appellant did not submit a brief citing any legal authority to support the contention of an incorrect assessment. Moreover, the appellant was given a second opportunity to submit valuation evidence that would demonstrate the assessment of the subject property was excessive.

The appellant was provided an "Incomplete Appeal Checklist" noting "no rollover" and "new assessment cycle" and a thirty-day extension to provide an alternative basis of the appeal with evidence to support that claim. The appellant did not comply, but simply submitted a narrative letter that contained no coherent or substantive evidence to challenge the correctness of the assessment.

Section 1910.65 of the rules of the Property Tax Appeal Board provides in part:

The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party shall submit a brief in support of his position. (86 Ill.Admin.Code §1910.65(d)).

The Board finds the appellant did not meet these standards in order to shift the burden to the board of review. Section 1910.63 of the rules of the Property Tax Appeal Board provides in part:

Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward. (86 Ill.Admin.Code §1910.63(a)).

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal. (86 Ill.Admin.Code §1910.63(b)).

Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review shall be required to go forward with the appeal. . . (86 Ill.Admin.Code §1910.63(c)).

In Commonwealth Edison Company v. Property Tax Appeal Board, 378 Ill.App.3d 901 (2nd Dist. 2008), the court held the appellant never carried its burden of production on such claim and never shifted the burden to the board of review to support its position on the value of the subject property, citing section 1910.63 of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63(a)).

The Board will also address the appellant's contention that the subject property is entitled to a reduced assessment pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). Section 16-185 of the Property Tax Code provides in relevant 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** (Emphasis Added) 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).

Based on this statutory language, the Board finds the reduced assessment for the 2014 tax year shall not be automatically carried forward to the subsequent 2015 tax year. The Board finds the evidence disclosed that the 2015 tax year was the beginning of a new quadrennial general assessment period in DuPage County. As a result, the Board finds the subject's prior year's assessment should not be carried forward to the subsequent tax year and no change in the subject's assessment is warranted as provide by section 16-185 of the Property Tax Code. Therefore, the Board finds no reduction in the subject's assessment is justified based on this record.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



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: November 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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