



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

APPELLANT: Eva M. & Maria Zaczek
DOCKET NO.: 16-02065.001-R-1
PARCEL NO.: 09-21-102-021

The parties of record before the Property Tax Appeal Board are Eva M. & Maria Zaczek, the appellants; 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: \$51,510
IMPR.: \$64,870
TOTAL: \$116,380

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of brick construction containing 2,367 square feet of living area. The subject was built in 2006 and features central air conditioning, an unfinished basement and a 552 square foot attached garage. The property is located in Westmont, Downers Grove 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 15-05632.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$109,490 based on an agreement of the parties. The appellants asserted that 2015 and 2016 were within the same general assessment period for residential property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$116,380 was disclosed. The board of review argued that the subject received the prior year's assessment along with the application of an equalization factor of 1.0629 which results in a total assessment of \$116,380 for 2016.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

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)

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2015 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2015 and 2016 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. The record also disclosed the board of review applied an equalization factor of 1.0629 to the subject's 2015 final assessment as found by the Property Tax Appeal Board which resulted in a total 2016 assessment of \$116,380, rounded ($\$109,490 \times 1.0629 = \$116,377$).¹ For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted and does reflect the Board's prior year's decision plus the application of a 1.0629 equalization factor.

¹ The record depicts the board of review rounds the final assessment up/down when computing final assessments.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: July 17, 2018



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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