



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

APPELLANT: Kelly Hansen
DOCKET NO.: 16-06314.001-R-1
PARCEL NO.: 02-11-302-060

The parties of record before the Property Tax Appeal Board are Kelly Hansen, 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: \$41,990
IMPR.: \$109,680
TOTAL: \$151,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 2,755 square feet of living area. The subject was built in 1980 and features central air-conditioning, a fireplace and a 3-car garage. The subject is located on a 23,165 square foot parcel in Medinah, Bloomingdale Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending the assessment of the subject property is inequitable and the property is overvalued as reflected by its assessment.¹ In support of these arguments the appellant submitted descriptions and assessment information on three comparables. The data provided by the appellant indicated the comparables had improvement assessments ranging from \$93,240 to \$103,650 or from \$35.78 to \$42.70 per square foot of building area. The appellant also indicated the subject had an improvement assessment of \$109,680 or \$39.81 per square foot of building area. The subject has a land assessment of \$41,990 or \$1.81 per square foot of land area. The comparables each had a land assessment of \$34,560 or ranging from \$1.93 to \$2.86 per square foot of land area. One comparable sold in September 2016 for \$489,500. The appellant also indicated the subject property was purchased in November 2015 for a price of \$455,000.

The appellant submitted a copy of the decision issued by the board of review establishing a total assessment of \$151,670. The DuPage County Final Decision was dated March 15, 2017. The

¹ The appellant failed to check the basis of the appeal on the appeal petition.

record disclosed the appellant filed the appeal petition by hand delivery on April 17, 2017, thirty-three (33) days from the date of the Notice of Final Decision. At hearing, the hearing officer questioned whether the appeal was timely filed pursuant to Section 16-160 of the Property Tax Code. The appellant was allowed to make an offer of proof at hearing. Based on this evidence the appellant requested the subject's improvement assessment and land assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" and a copy of a stipulation signed by the board of review and the appellant which depicted a land assessment for the subject of \$41,990 and an improvement assessment of \$109,680.² The subject's total assessment of \$151,670 reflects a market value of approximately \$455,055. At hearing, the board of review objected to the Property Tax Appeal Board's jurisdiction contending that the appeal was untimely filed.

JURISDICTION

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it does not have jurisdiction over the parties and the subject matter of this appeal as the appeal was filed beyond the thirty (30) day deadline for filing an appeal to the Property Tax Appeal Board.

The Board finds Section 16-160 of the Property Tax Code states in relevant part:

. . . any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes, or any taxing body that has an interest in the decision of the board of review or board of appeals on an assessment made by any local assessment officer, may, (i) in counties with less than 3,000,000 inhabitants **within 30 days after the date of written notice of the decision of the board of review . . . appeal the decision to the Property Tax Appeal Board for review.**

(35 ILCS 200/16-160) (Emphasis Added).

The record disclosed the DuPage County Board of Review issued its decision on March 15, 2017. Thirty (30) days from March 15, 2017 expired on Friday, April 14, 2017. The appellant hand delivered the appeal to the Property Tax Appeal Board's Office located in Des Plaines Illinois on April 17, 2017. The appellant filed the appeal three (3) days late.

Based on this record the Property Tax Appeal Board finds it is without jurisdiction over the parties and subject matter of the appeal due to the fact the appeal was not timely filed.

² By agreement, the subject's improvement assessment was reduced from \$120,130.

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: September 18, 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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COUNTY

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