



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

APPELLANT: Deanna Orobey
DOCKET NO.: 16-06453.001-R-1
PARCEL NO.: 06-14-119-016

The parties of record before the Property Tax Appeal Board are Deanna Orobey, the appellant, by attorney Jay D. Kostecki, of Kozar Law Office LLC, in Elmhurst, 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: \$ 54,710
IMPR.: \$ 52,630
TOTAL: \$107,340

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 a split-level dwelling of brick exterior construction with 1,217 square feet of above grade living area. The dwelling was constructed in 1963. Features of the home include a 720 square foot unfinished basement, central air conditioning, a fireplace and a detached two-car garage with 572 square feet of building area. The property has an 8,500 square foot site and is located in Elmhurst, York 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 15-04901.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$100,000 based on the evidence submitted by the parties and addressed at a hearing. The appellant contended the subject property was overvalued through the presentation

of five comparable sales for this 2016 appeal. The appellant's counsel of record waived the request for a hearing and thus this matter will be decided on the written record.

The Board takes notice that 2015 and 2016 are in the same general assessment period in DuPage County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

Based on this comparable sales evidence, the appellant requests a reduction in the subject's total assessment to \$90,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,750. The subject's assessment reflects a market value of \$335,686 or \$275.83 per square foot of living area, land included, when using the 2016 three year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue. As part of the board of review's submission, it was reported that properties in York Township had an equalization factor of 1.0734 applied in 2016.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on five comparable sales of split-level dwellings that were built between 1959 and 1965. The homes range in size from 1,237 to 1,528 square feet of living area and sold between May 2015 and May 2016 for prices ranging from \$385,000 to \$450,000 or from \$273.23 to \$311.24 per square foot of living area, including land.

As part of the submission, the board of review included a memorandum prepared by Judy Woldman, Deputy Assessor in York Township. The assessor's office noted the Property Tax Appeal Board had issued a decision on the 2015 tax year appeal of this property. The township assessor's office "offered to carry that number forward with the 2016 factor." The assessor reported that this offer was declined by the appellant.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

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 15-04901.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$100,000 based on the evidence submitted by the parties and as addressed at an in-person hearing. The Board finds that the prior year's decision should be carried forward to the subsequent year subject only to an 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).

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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2015 assessment to \$100,000. The record further indicates that the subject property is an owner occupied dwelling and that the 2015 and 2016 tax years are within the same general assessment period. The record further disclosed that in the 2016 tax year there was an equalization factor of 1.0734 applied to the assessments of non-farm properties located in York Township. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2015 tax year or the decision of the Property Tax Appeal Board for the 2015 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2015 tax year plus the application of the township equalization factor of 1.0734.

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: April 23, 2019



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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