



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

APPELLANT: John Creswell  
DOCKET NO.: 16-06727.001-R-2  
PARCEL NO.: 05-14-103-014

The parties of record before the Property Tax Appeal Board are John Creswell, the appellant, by Terrence J. Benshoof, Attorney at Law in Glen Ellyn; 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 and this appeal is **dismissed** as set forth below. The correct assessed valuation of the property is:

**LAND:** \$54,200  
**IMPR.:** \$531,040  
**TOTAL:** \$585,240

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 two and one-half story dwelling of frame construction with 5,346 square feet of living area. The dwelling was constructed in 2006 and features a full finished basement, central air conditioning, three fireplaces and a 725 square foot garage. The property has a 13,118-square foot site and is located in Milton Township, DuPage County.

As part of the Residential Appeal petition, the appellant marked the box "I would like to present my case in person at a hearing. (Note: Location, date, and time will be determined by the PTAB.)."

By letter to the parties dated May 1, 2019, the Property Tax Appeal Board set the matter for hearing for 9:00 a.m., July 9, 2019, at the offices of the DuPage County Board of Review in Wheaton, Illinois before Administrative Law Judge Jennifer A. Johnson. As part of this Hearing

Notice, the Property Tax Appeal Board further notified the appellant that pursuant to section 1910.98(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.98(a)), if the appellant was seeking a change in assessment of \$100,000 or more in assessed valuation, the appellant must provide a court reporter at its own expense. The notice also includes the following caveat: "P.S. APPELLANT MUST PROVIDE A COURT REPORTER." (Capitalization in original Hearing Notice.)

At the time and date of the agreed commencement for hearing, attorney Terrence Benshoof appeared before the Property Tax Appeal Board on behalf of the appellant while Matthew R. Rasche, Sr., a member of the DuPage County Board of Review, and Mary Cunningham, Chief Residential Deputy Assessor of Milton Township, appeared on behalf of the DuPage County Board of Review. Prior to commencement of the hearing, the presiding ALJ inquired as to the whereabouts of the court reporter in that the appellant was requesting a reduction in an amount in excess of \$100,000. Appellant's counsel advised the ALJ that, as this was just a documentary case, he did not procure the services of a court reporter to record and transcribe the proceeding. Prior to the scheduled hearing, Mr. Rasche objected to proceeding with the case as no court reporter was present as required by Section 1910.98(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.98(a)). As the instant case was one of several in a series of cases to be heard consecutively that day with the same attorney and board members, the presiding ALJ stated that the matter would be taken under advisement and the hearing was held.

### **Conclusion of Law**

Section 1910.98(a) of the rules of the Property Tax Appeal Board provides in part that:

In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his or her own expense... 86 Ill.Admin.Code §1910.98(a).

Section 1910.69(d) of the rules of the Property Tax Appeal Board provides in part that:

Failure of the contesting party to furnish a court reporter as required by Section 1910.98(a) of this Part shall be sufficient cause to dismiss the appeal... 86 Ill.Admin.Code §1910.69(d).

Section 1910.69(a) of the rules of the Property Tax Appeal Board provides as follows:

Failure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeal Board as provided in Sections 1910.30, 1910.40, 1910.60, 1910.65, 1910.67, 1910.68 and 1910.73 of this Part shall result in the default of that party. 86 Ill.Admin.Code §1910.69(a).

The Board finds the appellant requested a change in the total assessment in excess of \$100,000. The amount of change sought is fixed at the instant a petition is filed with the Property Tax Appeal Board and is the difference between the final decision of the board of review and the proposed assessment request set forth by the contesting party on the petition. County of Coles v. Property Tax Appeal Board, 275 Ill.App.3d 945, 657 N.E.2d 673 (4<sup>th</sup> Dist. 1995). The appellant

requested an in person hearing for this appeal. The original notice of the scheduled hearing was made in accordance with section 1910.67 of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.67). The hearing notice letter dated May 1, 2019 stated the time, location and, pursuant to section 1910.98(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.98(a)), informed the appellant of the requirement to engage a court reporter for the hearing. The Board finds the appellant failed to procure the services of a court reporter as required by section 1910.98(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.98(a)) The Board further finds that pursuant to Section 1910.69(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.69(d)), failure to furnish a court reporter as required in section 1910.98(a) is sufficient cause for dismissal of the appeal. Additionally, when he appeared on the morning of July 9, 2019, the Property Tax Appeal Board finds the appellant's counsel provided no good cause or reason for the failure to have a court reporter present at the scheduled hearing.

Based on the aforementioned analysis and pursuant to sections 1910.69(a) and (d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.69 (a) & (d)), the Property Tax Appeal Board hereby **dismisses** the appeal.

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.

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Chairman



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Member



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Member



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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: August 20, 2019



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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 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

John Creswell, by attorney:  
Terrence J. Benshoof  
Attorney at Law  
170 Spring Avenue  
Glen Ellyn, IL 60137

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187