



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

APPELLANT: Julie Wool  
DOCKET NO.: 17-05487.001-R-1  
PARCEL NO.: 06-11-429-035

The parties of record before the Property Tax Appeal Board are Julie Wool, the appellant, by attorney Jessica MacLean of Worsek & Vihon, in Chicago; 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:** \$ 61,650  
**IMPR.:** \$234,550  
**TOTAL:** \$296,200

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 2017 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-story dwelling of brick, masonry or stone exterior construction that has 3,714 square feet of living area. The dwelling was constructed in 2007. Features of the home include a finished basement, central air conditioning, two fireplaces and a two-car garage. The subject is in owner occupied residential property. The subject property is located in York Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted five assessment comparables. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments ranging from \$211,020 to \$228,980 or from \$56.89 to \$61.73 per square foot of living area.

The appellant's counsel also submitted brief addressing the appeal. Counsel requested the subject's assessment be reduced to \$279,040 pursuant to the Property Tax Appeal Board's decisions concerning 2015 Complaint No. 15-05557 and 2016 Complaint No. 16-06560. Counsel asserted copies of the 2015 and 2016 (PTAB) decisions were enclosed with the appeal.<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$296,200. The subject property has an improvement assessment of \$234,550 or \$63.15 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the township assessor. Attached to the memorandum were copies of the stipulation agreements for the 2015 and 2016 tax years wherein the board of review and appellant agreed to reduce the subject's assessment to \$279,040 for both tax years. The Property Tax Appeal Board issued decisions commensurate with the settlement agreements under Docket Numbers 15-05557.001-R-1 and 16-06560.001-R-1. The township assessor argued that for the 2017 tax year, the 2016 agreed upon number was used plus township factors from the DuPage County Supervisor of Assessments. The 2017 York Township factor was 1.0615.

In support of the subject's assessment, the board of review submitted an analysis of seven assessment comparables. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments ranging from \$232,880 to \$272,300 or from \$62.38 to \$73.95 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board the prior tax year under Docket Numbers 16-06560.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$279,040 based on an agreement by the parties. The Property Tax Appeal Board takes notice that DuPage County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

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<sup>1</sup> The Property Tax Appeal Board finds counsel only submitted the Board's 2015 decision under Docket Number 15-05557.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the subject's assessment to \$279,040 based on an agreement by the parties. The Property Tax Appeal Board takes notice the subject property was also the subject matter of an appeal for the 2016 tax year under Docket Number 16-06560.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the subject's assessment to \$279,040 based on an agreement by the parties.

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. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence. In addition, the Board took notice that the 2015 through 2018 tax years are within the same general assessment period. The Board finds a 1.0615 equalization factor was issued in York Township for the 2017 tax year. The record contains no evidence showing the Board's 2016 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying the dictates provided in section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2016 decision results in an assessment of \$296,200. ( $\$279,040 \times 1.0615 = \$296,200$ ). The Board finds the subject's final 2017 assessment as established by the board of review was \$296,200. Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds no change in the subject's assessment is warranted.

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 15, 2020



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

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