



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

APPELLANT: Geoffrey Anderman
DOCKET NO.: 18-00215.001-R-1
PARCEL NO.: 09-08-323-013

The parties of record before the Property Tax Appeal Board are Geoffrey Anderman, 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: \$63,820
IMPR.: \$221,960
TOTAL: \$285,780

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2018 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 is improved with two-story dwelling of frame construction with 3,363 square feet of living area. The dwelling was built in approximately 1950 and renovated in 2015. Features of the property include a full basement, central air conditioning, two fireplaces and a two-car detached garage with 616 square feet of building area. The property has a 10,710 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board a prior year under Docket Number 15-06340.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$229,480 based on an agreement of the parties. The

appellant submitted a copy of the Property Tax Appeal Board's decision issued in the 2015 appeal and also submitted a copy of the 2018 Change of Assessment Notice sent to the appellant by the DuPage County Supervisor of Assessments disclosing a final assessment of \$285,780. The assessment notice further indicated the appellant was receiving the general residential homestead exemption. Based on this evidence the appellant requested the subject's assessment be reduced to \$229,480.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$285,780. In support of its contention of the correct assessment the board of review asserted that the subject property was the subject matter of an appeal the prior tax year (2017) under Property Tax Appeal Board Docket No. 17-06358.001-R-1 in which the assessment of the subject property was reduced to \$275,000 based on an agreement of the parties. It further indicated that for 2018, Downers Grove Township had an equalization factor of 1.0392, which was applied to the to the assessment as established by the Property Tax Appeal Board decision issued for 2017 to arrive at the assessment of \$285,780 for tax year 2018. The board of review contends it complied with the "rollover" amount and requested the assessment be confirmed. The "Notes on Appeal" also indicated that 2015 was the first year of the general assessment cycle for the subject property.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2015 was carried forward to the 2018 tax year subject only to equalization during the intervening years of the general assessment period as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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 assessment for the 2015 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2015 through 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length

transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed, and the Board takes notice, that the subject property was the subject matter of appeals before the Property Tax Appeal Board for the 2016 and 2017 tax years under Docket Nos. 16-07638.001-R-1 and 17-06358.001-R-1 in which decisions were issued reducing the assessments of the property based on agreements of the parties after the application of the appropriate equalization factors for the respective years. For 2016 a township equalization factor of 1.0629 was applied. For the 2017 tax year a township assessor neighborhood building factor of 1.10 factor was applied and a 1.0478 equalization factor was applied. For the 2017 tax year the Property Tax Appeal Board reduced the subject's assessment to \$275,000. The Property Tax Appeal Board finds the assessment as established by decision for the 2017 tax year decision should be carried forward to the 2018 tax year subject only to the equalization factor of 1.0392 applied in 2018, which is what the DuPage County Board of Review did. The Board finds the board of review established the 2018 assessment following the dictates of section 16-185 of the Property Tax Code. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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: October 20, 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

AGENCY

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

APPELLANT

Geoffrey Anderman
5409 Washington St
Downers Grove, IL 60515

COUNTY

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