



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

APPELLANT: Craig Sievers
DOCKET NO.: 18-04742.001-R-1
PARCEL NO.: 05-12-313-037

The parties of record before the Property Tax Appeal Board are Craig Sievers, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$45,060
IMPR.: \$188,560
TOTAL: \$233,620

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 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 consists of an owner-occupied¹ two-story dwelling of frame and masonry exterior construction with 3,280 square feet of living area.² The dwelling was constructed in 1990. Features of the property include a partial basement with finished area, central air conditioning, a fireplace and a 517 square foot two-car attached garage. The subject property has a 10,472 square foot site and is located in Glen Ellen, Milton Township, DuPage County.

The Property Tax Appeal Board takes notice the subject property was the subject matter of an appeal before the Board for the 2017 tax year under Docket No. 17-05151.001-R-1. In that

¹ The appeal petition disclosed the subject is an owner-occupied dwelling as the appellant's address and the subject property address are the same.

² The parties differ slightly as to the subject's dwelling size. This minor difference will not affect the Board's decision.

appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$225,000 based on an agreement by the parties. Furthermore, the record reveals the subject property is an owner-occupied dwelling.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data and reported that the subject property was purchased on April 5, 2017 from Sheree A. Teller for a price of \$675,000. The appellant further reported that the parties to the transaction were not related, the property was sold through a realtor and the property was advertised through the Multiple Listing Service (MLS) for a period of 315 days per the MLS sheet and The Listing and Property History Report supplied by the appellant. In further support of the appeal, the appellant provided a copy of the Settlement Statement which reiterated the purchase price, date of sale and depicted brokers' fees being distributed to two separate entities. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$233,620. The subject's assessment reflects a market value of \$701,983 or \$214.02 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue. The board of review also disclosed that 2015 was the first year of the General Assessment Cycle for the subject property and that a township equalization factor of 1.0383 was applied in Milton Township for the 2018 tax year.

In response to the appeal, the board of review submitted a memorandum and data from the township assessor's office. The board of review submitted a PTAX-203 Illinois Real Estate Transfer Declaration disclosing the subject was advertised for sale and sold for \$675,000 in March 2017. The assessing officials further contend that the subject's 2017 assessment was reduced to reflect one-third of the 2017 purchase price of \$675,000 plus the application of the 2018 township equalization factor of 1.0383 or 3.83% to arrive at the current assessment of \$233,620 (rounded to the nearest ten). With respect to the appellant's overvaluation argument, the board of review did not provide any market value evidence in support of its assessed valuation of the subject property.

Based on this evidence and argument, the assessing officials contend that the subject property's 2018 assessment reflects the 2017 sale price plus the 2018 equalization factor of 3.83% and therefore, request confirmation.

Conclusion of Law

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before the Board for the 2017 tax year under Docket Number 17-05151.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$225,000 based on an agreement by the parties for tax year 2017. The Property Tax Appeal Board finds that DuPage County's first year of the general assessment period began in the 2015 tax year and continues through the 2018 tax year. The DuPage County Board of Review disclosed that for the 2018 tax year, a township equalization factor of 1.0383 was applied in

Milton Township. The Board further finds that Section 16-185 of the Property Tax Code is controlling in this appeal. (35ILCS 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 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 the record disclosed that the subject property is an owner-occupied residence and the 2017 and 2018 tax years are in the same general assessment period. The Board finds the record shows an equalization factor of 1.0383 was applied in Milton Township for 2018 tax year. The Board further finds that the prior year's 2017 assessment as established by the decision of the Property Tax Appeal Board of \$225,000 should be carried forward subject only to any equalization factor applied to that year's assessment. Furthermore, the record contains no evidence that the subject property sold in an arm's length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2017 decision, results in an assessment of \$233,620 ($\$225,000 \times 1.0383 = \$233,620$, rounded). Since the subject's 2018 assessment of \$233,620 as established by the board of review is equal to the assessment required by the statutory provisions of section 16-185 of the Property Tax Code, 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:

February 16, 2021



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

Craig Sievers, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

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