



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

APPELLANT: Jose Fernandez
DOCKET NO.: 18-04769.001-R-1 through 18-04769.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jose Fernandez, the appellant, by attorney Thomas M. Battista, of the Law Offices of Thomas M. Battista 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-04769.001-R-1	03-22-318-015	49,190	0	\$49,190
18-04769.002-R-1	03-22-318-016	49,190	128,296	\$177,486

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 two contiguous parcels, one of which is improved with a two-story single-family dwelling of brick exterior construction containing 4,916 square feet of living area and is 21 years old. Features of the home include a finished basement, central air conditioning, two fireplaces and an attached 4-car garage. Additional feature includes an inground swimming pool. The subject parcels have a combined site of 26,970-square feet in land area. The subject property is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$620,000 as of January 1, 2017. Based on this evidence, the appellant requested the subject's total assessment for both parcels be reduced to \$206,667 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" for each parcel disclosing the total assessment for the two parcels of \$269,400 which reflects a market value of \$809,495 or \$164.67 per square foot of living area including land, when applying 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 Notes on Appeal" also disclosed that a township equalization factor of 1.0463 was applied to all non-farm properties in Addison Township for the 2018 tax year.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales and one comparable land sale each located within the same neighborhood as the subject property as assigned by the local assessor. The comparables sold from December 2016 to February 2018 for prices ranging from \$440,000 to \$680,000 or from \$136.66 to \$144.66 per square foot of living area including land. This vacant lot sold in February 2016 for a price of \$150,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Board received correspondence from the taxpayer's counsel requesting a "rollover" of the prior year's 2016 decision issued by the Property Tax Appeal Board pursuant to Section 16-185 of the Illinois Property Tax Code (35 ILCS 200/16-185). Appellant's counsel indicated the subject property is owner-occupied residence; that 2017 and 2018 are in the same general assessment period; and no sale or material changes were done to the subject property during the 2018 tax year at issue that would establish a different cash value from the Property Tax Appeal Board prior year's decision.

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 17-05303.001-R-1 through 17-05303.002-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's total assessment to \$216,645 based on the evidence presented. 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 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 takes notice that 2017 and 2018 tax years are within the same general

assessment period. The Board finds that an equalization factor of 1.0463 was issued to all non-farm parcels in Addison Township for the 2018 tax year. The record contains no evidence showing the Board's 2017 decision was reversed or modified upon review and there was no evidence that 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 2017 decision results in a total assessment for both parcels of \$226,676 ($\$216,645 \times 1.0463 = \$226,676$). The Board finds the subject's final 2018 assessment as established by the board of review was \$269,400. Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds a reduction 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



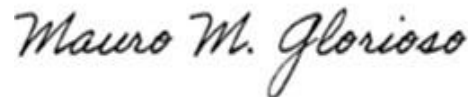
Member

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

AGENCY

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