



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

APPELLANT: Jacob Hill
DOCKET NO.: 18-05402.001-R-1
PARCEL NO.: 06-11-116-005

The parties of record before the Property Tax Appeal Board are Jacob Hill, 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: \$60,340
IMPR.: \$57,760
TOTAL: \$118,100

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 consists of a 1.5-story dwelling of brick exterior construction with 1,248 square feet of living area. The dwelling was approximately 69 years old. Features of the home include a partially finished basement, central air conditioning and a one-car garage with 280 square feet of building area. The property has a 7,500 square foot site and is located in Elmhurst, York Township, DuPage County.¹

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 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 and this tax year is in the same general assessment period. The appellant submitted a copy of a decision by the Property

¹ Descriptive data for the subject was provided by the appellant as the board of review did not provide a property record card.

Tax Appeal Board under Docket Number 16-07577.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$101,970 based on a proposed stipulation by the board of review.

The appellant also submitted information on four comparable properties with varying degrees of similarity to the subject in location, dwelling size, age, design and features.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$101,970.

The Board takes notice that the appellant filed an appeal with Property Tax Appeal Board for the 2017 tax year under Docket Number 17-06552.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision on January 21, 2020 lowering the assessment of the subject property to \$108,240 based on a proposed stipulation by the board of review which reflected the assessment rendered in the 2016 decision plus the application of the 2017 equalization factor of 1.0615.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,580. The subject's assessment reflects a market value of \$341,286 or \$273.47 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 disclosed an equalization factor of 1.0494 was applied in York Township for the 2018 tax year and 2015 was the first year of the General Assessment Cycle. The board of review also asserted the subject's assessment was reduced for 2018 by the township and the appellant was informed to withdraw.

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 2016 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 Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for the prior tax years 2016 and 2017 under Docket Numbers 16-07577.001-R-1 and 17-06552.001-R-1. In the 2016 appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$101,970 based on a proposed stipulation for the subject property as submitted by the board of review. In the 2017 appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$108,240 based on a proposed stipulation by the board of review which reflects the application of the 2017 equalization factor of 1.0615 for York Township to the assessment rendered in 2016 decision. The Property Tax Appeal Board takes notice that DuPage County's general assessment period began in the 2015 tax year and continues through the 2019 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 (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 Board finds this record disclosed the subject property is an owner-occupied residence and that the 2016 through 2018 tax years are within the same general assessment period. The Board finds the record shows that an equalization factor of 1.0494 was issued in York Township for the 2018 tax year. The record contains no evidence showing the Board's 2016 or 2017 decisions were 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 statutory mandates of 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 \$113,580 ($\$108,240 \times 1.0494 = \$113,580$), which is equal to the 2018 assessment of the subject property of \$113,580, as established by the board of review. Therefore, the Board finds no 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: March 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

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