



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

APPELLANT: John E. Rose
DOCKET NO.: 20-07888.001-R-1
PARCEL NO.: 09-06-411-040

The parties of record before the Property Tax Appeal Board are John E. Rose, 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: \$122,600
IMPR.: \$303,770
TOTAL: \$426,370

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 2020 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 one-story dwelling of frame exterior construction with 3,482 square feet of living area. The dwelling was completed in 2019. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 920 square foot garage. The property has an approximately 30,000 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant raises a contention of law as the basis of the appeal. The appellant's brief argues that the construction of the subject was fully completed and was fully assessed in tax year 2019, and therefore, the board of review's stated reason for increasing the assessment in tax year 2020 of "Completion of New Construction" is improper. The appellant further argues that Section 9-180 of the Property Tax Code, 35 ILCS 200/9-180, applies when the building is substantially completed and initially occupied, which was in 2019, and that the assessor could only reassess the property during May to June 2019 under Sec. 9-180. Appellant states that the 2019 Change

of Assessment Notice indicated an equalized assessed value of \$337,240 for a fair market value of \$1,011,820. The stated reason on the notice was "Reassessment." The appellant then received his 2020 Change of Assessment Notice which revealed an assessment of \$426,370 or fair market value of \$1,279,250, with a reason of "Completion of New Construction." Appellant argues that the 2019 assessment is the full and complete assessment of the newly constructed property and that the assessment cannot be increased the subsequent year for that reason. Based on this evidence, the Appellant requested the subject's assessment be reduced to \$351,503.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$426,370. The subject property has an improvement assessment of \$303,770 or \$87.24 per square foot of living area. The subject's assessment reflects a market value of \$1,276,557 when applying the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue. The Notes on Appeal also state that 2019 was the first year of the quadrennial assessment period.

In support of its contention of the correct assessment the board of review submitted a brief from the Downers Grove Township Assessor stating that the subject was completed and occupied prior to January 1, 2020 and was therefore given a full assessment for 2020. The board of review argues that the intent of Sec. 9-180 of the Property Tax Code, 35 ILCS 200/9-180, was not to inhibit the assessment of property at full valuation from the time of completion to the end of the quadrennial assessment period. The assessor's brief also cites Sec. 9-160, 9-155, and 9-75 of the Property Tax Code as evidence of the assessor's authority to value new improvements, value property as of January 1, and to revise and correct assessments. The board of review also included the subject's property record card, Parcel History Report, and IMS Valuation Worksheet containing the assessment figures.

In rebuttal, the appellant argues that the \$337,240 assessed value is not a prorated value, but rather includes the prorated amount of the assessment, and is therefore the full 2019 assessment. The appellant renewed his argument that the Downers Grove Assessor assessed the property at full valuation at the time of completion in 2019 and then arbitrarily reassessed it in 2020.

In surrebuttal, the board of review submitted 2019 assessment data indicating that the \$72,870 improvement assessment was a 25% partial assessment based on the percentage of completion as of January 1, 2019, and that the \$146,730 prorated assessment was calculated by multiplying the May 1, 2019 occupancy factor of .671 by the full improvement value of \$291,470 and then subtracting the partial assessment of \$72,870 to arrive at a total of \$146,730.¹ The board of review further stated that the total assessment for 2020 was \$409,110 prior to the application of a county equalization factor of 1.0422 which then resulted in a final assessment of \$426,370.

In reply to the board of review's surrebuttal argument, the appellant stated that the Downers Grove Assessor has made inaccurate statements regarding his assessment amount and that the appellant's calculations were correct.

¹ The Board notes that the calculation provided by the board of review in surrebuttal results in a prorated assessment of \$122,706, and it appears the board of review may have applied an occupancy factor of .753 (indicating an occupancy date of April 1) rather than the .671 factor indicated.

Conclusion of Law

The appellant raised a contention of law that the subject property is not accurately assessed. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under the Illinois Administrative Procedure Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15). The rules of the Property Tax Appeal Board do not provide for the standard of proof when a contention of law is raised, therefore, the standard of proof is the preponderance of the evidence. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that 2019 was the first year of the quadrennial reassessment period for the subject property and that Sec. 9-155 of the Property Tax Code, 35 ILCS 200/9-155, allows the assessor to reassess the subject, as indicated in the notice received by the appellant, and that value shall be as of January 1 of that year.

Section 9-155 of the Property Tax Code states:

Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in each general assessment year in counties with 3,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided in Sections 9-215 through 9-225, as soon as he or she reasonably can in each general assessment year in those districts, the assessor, in person or by deputy, shall actually view and determine as near as practicable **the value of each property** listed for taxation **as of January 1 of that year**, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200, or in accordance with a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois. The assessor or deputy shall set down, in the books furnished for that purpose the assessed valuation of properties in one column, the assessed value of improvements in another, and the total valuation in a separate column.

(35 ILCS 200/9-155) (Emphasis added).

The Board finds in response to the appellant's Exhibit 9, that while the reassessment process may have been completed in the fall of 2019, the valuation date is as of January 1, and that further explains why the assessment was partial and would not have been a full assessment. While the notice bears a date of November 13, the valuation date of the property was January 1.

The appellant argues that the evidence demonstrates the assessor fully assessed the subject in 2019. On the contrary, the Board finds that the board of review applied both a partial assessment

and a prorated assessment of the property for 2019,² and therefore did not fully assess the property for 2019. The appellant did not demonstrate that the 2019 assessment represented a full assessment of the property. Rather, the appellant's own evidence demonstrates that the assessor made a partial and a prorated assessment of the property in 2019 due to new construction and the date of occupancy during 2019.

The appellant further argues that Section 9-180 of the Property Tax Code, 35 ILCS 200/9-180, applied when the building was substantially completed and initially occupied in 2019, and that the assessor could only reassess the property during May to June 2019.

Section 9-180 of the Property Tax Code states:

Pro-rata valuations; improvements or removal of improvements. **The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year.** The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property.

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90-day period, no diminution of assessed valuation shall be attributable to the property.

Computations under this Section shall be on the basis of a year of 365 days.

(35 ILCS 200-9-180) (Emphasis added).

² Although there appears to be a calculation error with regard to the occupancy date, the 2019 assessment is not under appeal.

Additionally, Section 9-75 of the Property Tax Code states:

Revisions of assessments; Counties of less than 3,000,000. The chief county assessment officer of any county with less than 3,000,000 inhabitants, or the township or multi-township assessor of any township in that county, **may in any year revise and correct an assessment as appears to be just.** Notice of the revision shall be given in the manner provided in Section 12-10 and 12-30 to the taxpayer whose assessment has been changed.

(35 ILCS 200/9-75) (Emphasis added).

The Board finds that the evidence demonstrates that the property was given a prorated assessment for 2019, and that Sec. 9-180 allows an assessor to value a property at a prorated assessment from the time when the occupancy permit is issued or when the new improvement was inhabitable and fit for occupancy to the end of the tax year. As the 2019 assessment was prorated, it was by definition not a “full and complete” assessment of the property. Further, Sec. 9-75 allows the assessor to revise and correct assessments between quadrennial reassessment years as necessary.

Finally, the Board finds that the appellant did not demonstrate that the subject is overvalued or submit any evidence of the property’s fair market value. Therefore, the Board finds the subject property’s assessment as established by the board of review is correct and no reduction 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:

November 22, 2022



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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