



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

APPELLANT: Diana & Alan Cozzi
DOCKET NO.: 20-08750.001-R-1
PARCEL NO.: 05-26-402-007

The parties of record before the Property Tax Appeal Board are Diana & Alan Cozzi, the appellants; 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:

LAND: \$ 54,070
IMPR.: \$ 86,830
TOTAL: \$140,900

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants filed this appeal from the decision issued by the Property Tax Appeal Board for the 2019 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2020 tax year.¹ The Property Tax Appeal Board accepted the appeal instanter and notified the DuPage County Board of Review for a response.² The board of review did not object to jurisdiction.

Findings of Fact

The subject property consists of an owner-occupied one-story ranch style dwelling of masonry exterior construction with 2,016 square feet of living area. The dwelling was constructed in 1957. Features include a finished basement, central air conditioning, two fireplaces and a 675-square foot garage. The subject property has a 101,201-square foot site. The subject property is located in Glen Ellyn, Milton Township, DuPage County.

¹ The appellants assert that both the 2020 and 2021 tax years were being appealed. However, the appellants only completed an appeal for the 2020 tax year. The appellants did not complete or file an appeal petition for the 2021 tax year.

² The appellants assert the Property Tax Appeal Board failed to serve its 2019 decision issued on February 16, 2021, in order to challenge the assessment for the subsequent year or years of the same general assessment period.

The appellants contend the subject's assessment is incorrect based on a contention of law. The record shows the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year assessment year under docket number 19-03499.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$137,180 based on an agreement by the parties that was supported by the evidence in the record. The appellants requested "my 2019 assessment be carried forward to subsequent tax year 2020 & 2021 per Section 16-185 of the Property Tax Code, Subject only to equalization. The property is an owner occupied residence and this tax year is in the same general assessment period." Based on this legal argument, the appellants requested the Board lower the subject's assessment to \$122,958, which is less than the decision issued by the Board for the 2019 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,540 and that the 2019 tax year was the beginning of the quadrennial general assessment period. Based on the Property Tax Appeal Board's decision for the 2019 tax year, the board of review offered to stipulate to an assessment of \$140,900, which includes the 2020 equalization factor of 1.0271 for Milton Township. The record also shows the DuPage County Board of Review issued a Certificate of Error lowering the subject's assessment to \$140,900 for the 2020 tax year "TO CONFOMR WITH A PROEPRTY TAX APPEAL BOARD DECSION"³

The appellants were notified of this suggested assessment and given thirty (30) days to respond if the offer was not acceptable. The appellants responded by the established deadline rejecting the proposed assessment. The appellants did not agree with the assessment that included the 1.0271 township equalization factor. The appellants submitted a copy of the 2019 settlement agreement signed by the township assessor where there is no added factor of 1.0271. The appellants reiterated that the 2019 assessment amount be rolled over into the 2020 and 2021 year and the factor of 1.0271 should not be applied.

Conclusion of Law

The appellants argued the subject's assessment was incorrect based on a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15)

The Property Tax Appeal Board finds the subject property was the subject matter of an appeal before this Board the prior tax year under Docket Number 19-03499.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$137,180. The Property Tax Appeal Board finds DuPage County's quadrennial general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

³ The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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 and the 2019 through 2022 tax years are within the same general assessment period. The Board finds the record shows that a 1.0271 equalization factor was issued in Milton Township for the 2020 tax year. Additionally, the Board's 2019 decision has not been reversed or modified upon review and there is no evidence 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 2019 decision results in an assessment of \$140,900. ($\$137,180 \times 1.0271 = \$140,897$ or 140,900, rounded). The subject's final 2020 assessment as established by the board of review was \$149,540. 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 to reflect a final assessment of \$140,900, which includes the Milton Township equalization factor of 1.0271 for the 2020 tax year.

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

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

APPELLANT

Diana & Alan Cozzi
22w350 Butterfield Rd
Glen Ellyn, IL 60137

COUNTY

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