



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

APPELLANT: Scott Guerino
DOCKET NO.: 21-07000.001-R-1
PARCEL NO.: 06-13-218-017

The parties of record before the Property Tax Appeal Board are Scott Guerino, 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: \$83,990
IMPR.: \$8,110
TOTAL: \$92,100

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 2021 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 owner-occupied subject property consists of a ranch style dwelling of brick, masonry or stone exterior construction with 1,214 square feet of living area. The dwelling was constructed in 1956. Features of the home include a basement with finished area, central air conditioning and a 440 square foot garage. The property has an approximately 8,250 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located in the same assessment neighborhood code as the subject. The comparables have varying degrees of similarity to the subject in location, age, dwelling size and features. The properties sold from January 2018 to December 2020 for prices ranging from \$225,000 to \$436,000 or from \$196.28 to \$300.27 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$85,000 which reflects a market value of \$225,026 or

\$210.07 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 20-08263. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$90,080 based on an agreement between the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,100. The subject's assessment reflects a market value of \$275,749 or \$227.14 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue. In its submission, the board of review reported that 2019 was the beginning of the subject's general assessment cycle and that an equalization factor of 1.0224 was applied in York Township in 2021.

In support of its contention of the correct assessment the board of review copies of favorable PTAB decisions for the subject property for tax years 2019 and 2020. A memorandum from the York Township Assessors Office commented that the subject's 2021 assessment reflects the PTAB 2020 decision plus application of the York Township 2021 equalization factor. The Township Assessor explained that the appellant had agreed to withdraw his 2021 PTAB appeal, but if this did not occur, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), no reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for the prior tax year under Docket Number 20-08263. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$90,080 based on an agreement between the parties. The Property Tax Appeal Board finds the York Township's general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board also finds this record shows that an equalization factor of 1.0224 was issued in York Township for the 2021 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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2020 tax year. The record indicates the subject property is an owner-occupied dwelling. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The Board takes notice that 2020 and 2021 are within the same general assessment period for the subject property and that a township equalization factor of 1.0224 was applied in York Township. Applying the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior decision results in an assessment of \$92,100, rounded. ($\$90,080 \times 1.0224 = \$92,098$) The subject's final 2021 assessment, as established by the board of review is \$92,100, therefore, the Board finds no change 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:

May 16, 2023



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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