



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

APPELLANT: Cynthia Ribando
DOCKET NO.: 24-04295.001-R-1
PARCEL NO.: 02-11-113-017

The parties of record before the Property Tax Appeal Board are Cynthia Ribando, 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 **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: \$ 44,024
IMPR.: \$ 61,619
TOTAL: \$105,643

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 2024 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 single-family owner-occupied residence located in Bloomingdale Township, Cook County.

The appellant contends the subject property is inequitably assessed. In support of this argument, the appellant submitted information on three suggested assessment comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review of review submitted its board of review "Notes on Appeal" disclosing the subject's final assessment of \$109,229. The document also disclosed tax year 2023 was the first year of the general assessment period and a 1.0935 equalization factor was applied to property located in Bloomingdale Township for the 2024 tax year. The board of review submitted information on six suggested assessment comparables to support its assessment of the subject

property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

By postmark date of August 2, 2025, the appellant filed a request to carry forward the Property Tax Appeal Board decision pertaining to the subject property for the 2023 tax year to the 2024 tax year as provided by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant asserts the decision issued by the Property Tax Appeal Board for the 2023 tax year should be carried forward to the 2024 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant argued the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 23-05934.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$96,610. The appellant asserted that the subject property is an owner-occupied residence and tax years 2023 and 2024 are within the same general assessment period.

By letter dated August 14, 2025, the DuPage County Board of Review was notified of the appellant's request to carry forward the Property Tax Appeal Board's decision pertaining to the subject property for the 2023 tax year to the 2024 tax year as provided by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). By letter postmarked on August 25, 2025, the board of review did not object to the rollover of the prior PTAB decision subject to the township equalization factor of 1.0935 or a final assessment of \$105,643.

Conclusion of Law

The appellant filed a request to carry forward the Property Tax Appeal Board's decision for the 2023 tax year to the 2024 tax year as provided by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The board of review did not object to the rollover of the prior PTAB decision subject to equalization. The Property Tax Appeal Board Hereby **Grants** the request of the appellant to carry forward the Property Tax Appeal Board's 2023 decision regarding the subject property to the 2024 tax year, subject to equalization, as provided by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Property Tax Appeal Board finds the assessment as established by the Board for the 2023 tax year shall be carried forward to the 2024 tax year subject only to the 1.0935 Bloomingdale Township equalization factor as provided by section 16-185 of the Property Tax Code.

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 2023 tax year to \$96,610. The record further indicates that the subject property is an owner-occupied residence and that the 2023 and 2024 tax years are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. Finally, the record shows a 1.0935 equalization factor was issued to property located in Bloomingdale Township for the 2024 tax year. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor. ($\$96,610 \times 1.0935 = \$105,643$).

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: _____

October 21, 2025



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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APPELLANT

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COUNTY

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