



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

APPELLANT: Linda Bratland
DOCKET NO.: 11-05817.001-R-1
PARCEL NO.: 03-24-406-018

The parties of record before the Property Tax Appeal Board are Linda Bratland, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$35,000
IMPR.: \$47,880
TOTAL: \$82,880

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed this 2011 appeal from a 2010 assessment decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 frame construction with 2,192 square feet of living area. The dwelling was constructed in 1953. Features of the home include a full basement with finished area, central air conditioning, a fireplace, a seasonal room and a detached two-car garage. The property has a 21,000 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant contends both overvaluation and contention of law as the bases of the appeal. The contention of law seeks to have the Board's favorable 2010 assessment decision "rolled over" as the 2011 assessment. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$250,000 as of November 13, 2010, a date about one and one-half months prior to the assessment date at issue of January 1, 2011. Based on this evidence and argument, the appellant requested a total assessment reflective of the appraised value and the 2010 assessment decision of the Property Tax Appeal Board.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,480. The subject's assessment reflects a market value of \$281,991 or \$128.65 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

As to the appellant's request for a "rollover" of the prior year's decision, the board of review reported that 2011 was the start of a new general assessment period in DuPage County.

In support of its contention of the correct assessment the board of review submitted a spreadsheet with information on one equity comparable and three comparable sales. As lack of assessment uniformity was not the basis of the appeal, the equity data will not be further addressed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted that sales presented by the board of review were dated, having occurred in 2007 for this 2011 assessment appeal. The comparable dwellings were much newer than the subject in some cases and differed in exterior construction from the subject.

Conclusion of Law

As part of her appeal, the appellant argued that the subject's 2010 favorable assessment should be "rolled over" to 2011. First, the Board finds that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a taxpayer may file within 30 days of the date of written notice of the Property Tax Appeal Board's decision an appeal for the subsequent year when the Property Tax Appeal Board rendered a decision lowering the

assessment of a particular parcel after the deadline for filing complaints with the board of review. There is no dispute on the record that the subject property was under appeal before the Property Tax Appeal Board in the prior year under Docket Number 10-03381.001-R-1 wherein the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$83,330 based on the appellant's evidence where the board of review was defaulted for not responding timely to the appeal. It is also not disputed that the subject property is an owner-occupied dwelling.

Second, as to the legal contention that the Board's prior year decision for 2010 be carried forward to the subsequent year of 2011, the Board takes notice that in part Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides:

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. [Emphasis added.]

The Property Tax Appeal Board also takes notice and the board of review asserted that 2010 and 2011 are not within the same general assessment period. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215) With regard to revaluations in a new general assessment period, Section 9-155 of the Property Tax Code provides in part:

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. . . 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. . . and assess the property at 33 1/3% of its fair cash value. . . .

35 ILCS 200/9-155.

In summary, the Board finds that since 2011 was a new quadrennial cycle, the appellant is not entitled to have the 2010 decision of the Property Tax Appeal Board carried forward to the 2011 assessment year and a decision will be made on the evidence submitted by both parties.

For this 2011 appeal, the appellant also 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$250,000 as of November 13, 2010, a date approximately one and one-half months prior to the assessment date at issue of January 1, 2011. The Board finds the appraiser in the addendum to the report discussed that there were no truly similar recent sales in Bensenville in the prior year; the appraiser selected sales which closed within the past 90 days of the valuation date, were located in close proximity to the subject, to bracket the subject's dwelling size and/or to reflect the subject's lot size. The appraiser also noted adjustments were made for differences in the age of the dwellings, lot sizes, being active listings and/or having sold more than 90 days prior to the date of value.

The Board has given no weight to board of review comparables #2 and #3 due to their dates of sale having been in March and November 2007. The Board also gave little weight to board of review comparable #4 as this dwelling was much newer than the subject, having been built in 1995, and featured 3.5 bathrooms as compared to the subject's 1.5 bathrooms, among other differences.

The subject's assessment reflects a market value of \$281,991 or \$128.65 per square foot of living area, including land, which is above the appraised value of \$250,000. The Board finds the subject property had a market value of \$250,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of

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assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.

Ronald R. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

Member

J.R.

Member

DISSENTING:

C E R T I F I C A T I O N

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 20, 2015

A. ...

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 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 the subsequent year 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.

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.