



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

APPELLANT: Victoria Vasconcellos  
DOCKET NO.: 08-06758.001-R-1  
PARCEL NO.: 06-01-311-017

The parties of record before the Property Tax Appeal Board are Victoria Vasconcellos, 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:** \$93,500  
**IMPR:** \$69,700  
**TOTAL:** \$163,200

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of brick construction containing 1,572 square feet of living area. Features of the home include a full basement that is partially finished, central air conditioning and a one-car attached garage. The property is located in Elmhurst, York Township, DuPage County.

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 07-02935.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$150,000 based on the evidence submitted by the parties. Included with the appellant's evidence was a tax bill reflecting an equalization factor for 2008 of 1.088. As part of this appeal, the appellant asserted that 2007 and 2008 were within the same general assessment period. The appellant also submitted sales data on comparables to demonstrate the subject was being overvalued.

Based on this evidence, the appellant requested an assessment reduction to \$150,000.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$185,760 was disclosed. The record in this appeal contains two separate proposed assessments for the subject property submitted by the board of review. Initially, the board of review acknowledged the 2007 decision by the Property Tax Appeal Board and reported a proposed total assessment of \$163,200.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline and rejected the proposed assessment.

The board of review then submitted a second proposed total assessment of \$162,000, acknowledging that its previous proposed assessment total was erroneous.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline and rejected the proposed assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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. [Emphasis added.]

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<sup>1</sup> The appellant requested that the Property Tax Appeal Board render decisions for assessment years 2008 and 2009 with the instant appeal. The Property Tax Appeal Board does not have jurisdiction to docket the purported 2009 assessment appeal pursuant to the Property Tax Code (35 ILCS 200/16-185). Any appeal for 2009 will have to timely filed based on this favorable decision for 2008.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2007 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2007 and 2008 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 assessment year in question is in a different general assessment period.

The board of review twice filed its "Board of Review - Notes on Appeal" which request information on equalization factors. While the board of review proposed assessments greater than the total assessment for 2007, the board of review did not report that an equalization factor was issued in 2008 for properties in the subject's jurisdiction. However, the appellant submitted a tax bill which did reflect an applicable equalization factor of 1.088 which should be applied to the prior year's decision of the Property Tax Appeal Board. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the equalization factor of 1.088.

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. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: June 22, 2012

*Allen Castrovillari*

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.