



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

APPELLANT: Edwin Ziarko
DOCKET NO.: 08-06841.001-R-1
PARCEL NO.: 09-16-210-018

The parties of record before the Property Tax Appeal Board are Edwin Ziarko, 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: \$74,070
IMPR: \$95,640
TOTAL: \$169,710

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction that contains 2,712 square feet of living area. The dwelling is 24 years old. Features of the home include an unfinished basement, central air conditioning, and an attached two-car garage. The property is located in Westmont, Downers Grove Township, DuPage County.

The evidence in the record disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 07-03971.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$160,250 based on the evidence submitted by the parties. In the instant appeal, the appellant submitted a copy of the Property Tax Appeal Board's decision issued in the 2007 appeal and a written statement discussing the assessment of the subject. The appellant requested the subject's assessment be reduced to \$166,260.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property

totaling \$183,800 was disclosed. The board of review submitted a short narrative acknowledging that the subject's assessment was reduced in the 2007 tax year based on a decision issued by the Property Tax Appeal Board under Docket No. 07-03971.001-R-1. The board of review proposed an assessment reduction for the 2008 tax year to \$169,710 based on section 16-185 of the Property Tax Code (35 ILCS 200/16-185) for the proposition that the subject's assessment established in the 2007 tax year should be carried forward to the 2008 tax year subject to equalization.

In the "Board of Review Notes on Appeal," the board of review reported that for the 2008 tax year the Supervisor of Assessments issued an equalization factor of 1.059. Based on this record the board of review agreed to stipulate to a total revised assessment of \$169,710.

The appellant was notified of the proposed revised assessment and rejected the offer.

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 assessment as established in the decision issued for the 2007 tax year should be carried forward to the 2008 tax 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.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2007 assessment to \$160,250. The record further indicates that the subject property is an owner occupied dwelling and that the 2007 and 2008 tax years are within the same general assessment period. The record further disclosed that in the 2008 tax year there was an equalization factor of 1.059 applied to the assessments of properties. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2007 tax year or the decision of the Property Tax Appeal Board for the 2007 tax year was reversed or modified upon review.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2007 tax year plus the application of the township equalization factor of 1.059.

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.

Donald 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.