



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

APPELLANT: Mark & Thomas Spelson  
DOCKET NO.: 08-06889.001-R-1  
PARCEL NO.: 09-05-403-010

The parties of record before the Property Tax Appeal Board are Mark & Thomas Spelson, the appellants, 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:** \$74,910  
**IMPR:** \$43,160  
**TOTAL:** \$118,070

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of approximately 11,200 square feet has been improved with a split-level frame exterior constructed dwelling built in 1972. The dwelling consists of 1,204 square feet of living area with a partial basement of 1,104 square feet that is partially finished, central air conditioning, and a detached two-car garage of 484 square feet of building area. The subject property is located in Downers Grove, Downers Grove 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 07-04176.001-R-1. The decision of the Property Tax Appeal Board on the 2007 appeal was rendered in April 2010 and found the correct total assessment of the subject property to be \$118,070.

In the instant appeal, the appellants submitted a copy of the Property Tax Appeal Board's decision issued in the 2007 appeal along with a letter seeking to have the 2007 decision carried forward as the subject is an owner-occupied dwelling and 2008 is in the same general assessment period as 2007. The appellants

also submitted a copy of an appraisal of the subject property with an opinion of value as of January 1, 2008 of \$350,000. In a letter, the appellants argued that the value established in the 2007 assessment appeal of a market value of \$354,990 "was at the height of the real estate bubble" and thus a further reduction in the subject's 2008 assessment is warranted. Based on the foregoing, the appellants requested the subject's assessment be reduced to \$101,666 or a market value of approximately \$305,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$147,740 was disclosed. The board of review submitted evidence prepared by the Downers Grove Township Assessor's Office in response to the appellants' appraisal evidence and with additional comparable sales in support of the subject's current assessment. Based on this record, the board of review requested confirmation of the subject's 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 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 \$118,070. 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 failed to disclose if in the 2008 tax year an equalization factor was applied to the assessments of properties within the subject's jurisdiction. The record also 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

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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.

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.