



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

APPELLANT: Edwin Ziarko
DOCKET NO.: 09-01973.001-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 25 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 appeals before the Property Tax Appeal Board the prior tax years under Docket Numbers 07-03971.001-R-1 and 08-06841.001-R-1. In those appeals the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property. The reduction in the 2007 appeal was to a total assessment of \$160,250 based on the evidence submitted by the parties. The reduction in the 2008 appeal was a total assessment of \$169,710 which was calculated pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) by applying the equalization factor of 1.059 to the Board's 2007 decision.

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 reductions in market value in properties based on data from the Illinois Association of Realtors. The appellant requested the subject's total assessment be reduced to \$153,956.

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. On an attachment, the board of review asserted that a Certificate of Error was issued reducing the subject's 2009 total assessment. The board of review submitted a copy of a printout from the DuPage County Treasurers Office Collection History for 2009 which appears to reflect a tax bill refund. The board of review reported the Certificate of Error was issued for 2009 to conform to the 2007 decision of the Property Tax Appeal Board with a factor for 2008 applied of 1.059 and a factor of 1.00 applied for 2009. The board of review requested that a decision in this matter be based on the written record.

The appellant was provided with a copy of this filing and did not contest the assertion that a reduction in the 2009 assessment had issued, but questioned the timeliness of the board of review's filings. The appellant requested that a decision in this matter be based on the evidence in the record.

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.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002).

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 and 2008 tax years should be carried forward to the 2009 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2007 assessment to \$160,250. The Property Tax Appeal Board takes notice of its decision in the 2008 assessment appeal granting a reduction in assessment to \$169,710 by applying the equalization factor of 1.059 to the prior year's decision. (86 Ill.Admin.Code §1910.90(i)).

The record further indicates that the subject property is an owner occupied dwelling and that the 2007, 2008 and 2009 tax years are within the same general assessment period. The record further disclosed that in the 2009 tax year there was an equalization factor of 1.00 applied to the assessments of non-farm 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 and/or 2008 tax years or the decision of the Property Tax Appeal Board for the 2007 tax year was reversed or modified upon review.

The record further indicated that subsequent to the final decision issued by the board of review a Certificate of Error was issued revising the subject's 2009 assessment to an unknown figure as the documentation submitted failed to reflect a revised assessment.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decisions for the 2007 and 2008 tax years plus the application of the 2008 township equalization factor of 1.059 and the application of the 2009 township equalization factor of 1.00.

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.



Chairman



Member



Member



Member



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



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.