



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

APPELLANT: Zhaohui Mei  
DOCKET NO.: 09-02685.001-R-1  
PARCEL NO.: 07-25-301-087

The parties of record before the Property Tax Appeal Board are Zhaohui Mei, 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:** \$28,110  
**IMPR.:** \$65,020  
**TOTAL:** \$93,130

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with an end-unit two-story townhome of frame and brick exterior construction that contains 2,046 square feet of living area. The dwelling is 9 years old. Features include a partial basement finished with carpet only, central air conditioning, a fireplace and a two-car garage. The property is located in Naperville, Naperville Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board with his spouse, Yan Lou, contending both lack of uniformity in the assessment process and overvaluation with regard to the subject's assessment. The board of review appeared for purposes of a legal argument with Assistant State's Attorney Donna B. Pindel who again addressed a request to dismiss this appeal. The board of review was otherwise represented by a board member.

**Renewed Dismissal Request**

Through the Assistant State's Attorney at hearing the board of review cited to Section 1910.55 of the rules of the Property Tax Appeal Board for the proposition that a stipulation document

executed at the local appeal level before the DuPage County Board of Review should bar the appellant from pursuing the instant appeal. (Citing 86 Ill.Admin.Code §1910.55(d) providing, in part, that "[a] stipulation or agreement shall be treated, to the extent of its terms, as a conclusive admission by the parties to the facts or issues stipulated or agreed to.") Counsel further contended that the parties entered into a 'contract' whereby the appellant in exchange for a reduced assessment agreed not to file a further appeal before the Property Tax Appeal Board for assessment year 2009.<sup>1</sup> On behalf of the board of review, counsel argued that it was inappropriate for the Property Tax Appeal Board to 'dismiss' this 'contract.'

In the course of proceedings prior to the date of hearing, this dismissal request made by the board of review was denied in writing by the Property Tax Appeal Board. For a full understanding of this dismissal request which was renewed at hearing, it is necessary to outline portions of the record, provisions of the Property Tax Code and the procedural history of this appeal.

Based on the documentation in the record, the Property Tax Appeal Board finds that the DuPage County Board of Review issued a Notice of Final Decision dated March 24, 2010 concerning the 2009 assessment of parcel number 07-25-301-087. This Final Decision reduced the total assessment of the subject property from \$123,360 to \$121,340. The Board further finds this Notice of Final Decision from the board of review states in pertinent part:

You may appeal this decision to the Property Tax Appeal Board by filing a petition for review with the Property Tax Appeal Board within 30 days after this notice is mailed to you or your agent, or is personally served upon you or your agent.

(Notice of Final Decision; see also 35 ILCS 200/12-50<sup>2</sup>).

Furthermore, the Property Tax Appeal Board finds that the appellant postmarked on April 19, 2010 a Residential Appeal petition with supporting documentation to the Property Tax Appeal Board. (35 ILCS 200/16-160; 86 Ill.Admin.Code §1910.30). Section 1910.30(a) of the Board's rules provides that:

In counties with less than 3,000,000 inhabitants, petitions for appeal shall be filed within 30 days after the postmark date or personal service date of the written notice of the decision of the board of review.

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<sup>1</sup> The Property Tax Appeal Board also takes notice that among the appellant's documentation in this appeal is a memorandum stating, "[t]he Assessor recommends the following change in assessment due to specific characteristic change. Land 28,110 Bldg. 93,230 Total 121,340."

<sup>2</sup> The Property Tax Code mandates that changes to assessments made by a board of review to increase or decrease an assessment shall be mailed to the taxpayer whose property is affected by such action and include the aforesaid notification.

(86 Ill.Admin.Code §1910.30(a)). Thus, the Board finds that the appellant's appeal was timely submitted as it was postmarked within 30 days of the date of the Notice of Final Decision.

As required by the rules of the Property Tax Appeal Board, the Board notified the DuPage County Board of Review of this pending appeal by correspondence dated January 26, 2011. (86 Ill.Admin.Code §1910.40(a)).

For its initial response to this pending appeal postmarked on March 29, 2011, the DuPage County Board of Review challenged the jurisdiction of the Property Tax Appeal Board to proceed with the appeal as set forth in Section 1910.40(b) of the Board's rules. (86 Ill.Admin.Code §1910.40(b)). The basis for the jurisdictional challenge along with a request to dismiss this appeal was that at the local board of review level for the subject's 2009 assessment appeal, the board of review and, on behalf of the appellant(s), counsel for the taxpayer(s), entered into a "Board of Review Stipulation of Assessment by the Parties" (copy attached) reducing the subject's total assessment to \$121,340. The Stipulation further stated in pertinent part:

The appellant further agrees not to appeal this stipulated assessment, and hereby waives his/her right to appeal to the Property Tax Appeal Board or the Courts for the years covered by this stipulation. The undersigned accept and agree to the above contract terms effective as of the date first written above.

(Stipulation agreement dated November 16, 2009 executed by the board of review and by Attorney Terrence Benshoof on behalf of the appellant(s)).

By letter dated August 4, 2011, the Property Tax Appeal Board denied the dismissal request and granted the board of review 30 days from the date of the letter to submit its "Board of Review Notes on Appeal" and evidence in support of its contention of the correct assessment of the subject property in accordance with the Board's rules. (86 Ill.Admin.Code §1910.40(c)). In that letter, the Property Tax Appeal Board cited to the Notice of Final Decision dated March 24, 2010 which included the directive that the recipient of the notice had 30 days to file an appeal, if any, with the Property Tax Appeal Board. The Board's letter denying the dismissal request further specified that in accordance with Section 16-160 of the Property Tax Code (35 ILCS 200/16-160):

. . . any taxpayer dissatisfied with the decision of a board of review . . . as such decision pertains to the assessment of his or her property for taxation purposes . . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review . . .

appeal the decision to the Property Tax Appeal Board for review.

See also People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill.App.3d 316 (2<sup>nd</sup> Dist. 1974) (only authority and power placed in the Property Tax Appeal Board by statute is *to receive appeals from decisions of boards of review*, make rules of procedure, conduct hearings, and make a decision on the appeal) [Emphasis added].

The DuPage County Board of Review did not allege that the taxpayer failed to appear for hearing before it after being given 30 days notice prior to hearing.<sup>3</sup> Moreover, the Notice of Final Decision issued by the DuPage County Board of Review to the appellant was not a dismissal, but advised the appellant(s) of the right to pursue an appeal within 30 days of the date of the Notice as referenced above.

Thus, as concluded in the letter of August 4, 2011, the Property Tax Appeal Board found that Section 16-160 authorized the instant taxpayer, who was dissatisfied with the decision of the board of review, a right to appeal to the Property Tax Appeal Board. Moreover, based upon the specific notice issued by the DuPage County Board of Review and as set forth in Section 16-160 of the Property Tax Code and applicable rules, the Property Tax Appeal Board determined that it had jurisdiction over the instant appeal and denied the dismissal request.

On August 10, 2011, the board of review filed its "Board of Review - Notes on Appeals" disclosing the final total assessment of the subject property of \$121,340, again attaching a copy of the "Board of Review Stipulation of Assessment by the Parties" previously submitted and stating in pertinent part:

The DuPage County Board of Review would like the Property Tax Appeal Board to reconsider dismissing this appeal or request the appellant withdraw this appeal based on appellant's signature of [*sic*] a Board of Review stipulation. The appellant waived his right to file with the Property Tax Appeal Board when he signed this stipulation, as is clearly stated on the stipulation. . . .

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<sup>3</sup> Section 16-160 of the Property Tax Code states in pertinent part:

In any appeal where the board of review . . . has given written notice of the hearing to the taxpayer 30 days before the hearing, failure to appear at the board of review . . . hearing shall be grounds for dismissal of the appeal unless a continuance is granted to the taxpayer. If an appeal is dismissed for failure to appear at a board of review . . . hearing, the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint. [Emphasis added.]

(Board of Review - Notes on Appeals). Thereafter the matter was set for hearing at which time the board of review continued to seek dismissal of the appeal despite the Board's ruling issued in the letter dated August 4, 2011.

After reviewing again the foregoing facts and documentation contained in the record, the Property Tax Appeal Board finds that it is clear that the appellant timely filed a petition with the Property Tax Appeal Board from the Notice of Final Decision of the DuPage County Board of Review in accordance with the provisions of the Property Tax Code and the Board's rules. (35 ILCS 200/16-160; 86 Ill.Admin.Code §1910.30) As previously set forth in the letter of August 4, 2011 and as further outlined above, the dismissal request now made orally at hearing by the Assistant State's Attorney on behalf of the board of review is again denied and the Property Tax Appeal Board finds that it has jurisdiction over the merits of this appeal.

### **Merits of the Appeal**

The appellant's filing with the Property Tax Appeal Board consists of the four-page Residential Appeal petition, a copy of the Notice of Final Decision, a copy of the "Board of Review Stipulation of Assessment by the Parties" executed by Attorney Benshoof, a copy of the DuPage County Residential appeal form completed by Attorney Benshoof along with page 2 thereof consisting of a grid analysis of three comparables, an appraisal of the subject property, an "appellant's copy" of data prepared by the Naperville Township Assessor's Office which includes a grid reiterating the appellant's three equity comparables along with a three-page grid analysis prepared by the Naperville Township Assessor's Office with three equity and five sales comparables, and additional printouts of properties from the assessor's and/or realtor websites not identified in any grid analysis.

At hearing, the appellant clarified that the documentation submitted to support the appeal was the appraisal and the equity grid with three properties (two of which also were noted as being listed for sale in September 2009).

In support of the overvaluation argument, the appellant primarily presented an appraisal prepared by Mickey Richards, an Illinois licensed real estate appraiser, estimating the subject property had a market value of \$255,000 as of April 3, 2010. The purpose of the appraisal was for "tax purposes" and the rights appraised were fee simple.

As to the subject dwelling, the appraiser reported the flooring and carpet were original and serviceable; kitchen and bathroom cabinetry along with countertops and fixtures were also original. "The level of modernization in this home is substantially dated compared to most homes in this market segment." (Addendum, pg. 1). The subject's loft was converted to a third bedroom in 2008

and the subject backs to a busy thoroughfare which "may have a negative effect on the value." (Id.)

In the cost approach to value, the appraiser estimated the subject's land value at \$50,000 which was derived using the allocation method along with land sales in the area prior to new construction. Using cost manuals and the appraiser's new construction files, Richards determined a replacement cost new for the subject dwelling including the basement and garage of \$226,290. Physical depreciation of \$13,938 was calculated using the age/life method resulting in a depreciated value of improvements of \$212,352. Next, a value for site improvements of \$5,000 was added. Thus, under the cost approach, the appraiser estimated a market value of \$267,400, rounded, for the subject.

For the sales comparison approach to value, the appraiser used six sales of comparables located between 0.05 and 0.17 of a mile from the subject property. The comparables consist of 1.5 or 2-story townhomes which were from 10 to 12 years old. The comparables range in size from 1,676 to 2,046 square feet of living area. Five comparables have a basement, one of which has finished area; one comparable has no basement. Each of the townhomes has central air conditioning, a fireplace and a two-car garage. Each comparable had various upgrades noted by the appraiser of hardwood flooring, new carpet or new ceramic tile flooring and/or updated kitchen, granite countertops or Corian countertops. The comparables sold between June 2008 and December 2009 for prices ranging from \$246,000 to \$315,000 or from \$133.19 to \$162.29 per square foot of living area including land.

In comparing the comparable properties to the subject, the appraiser made adjustments for date of sale (only for comparable #1), location (if not an end-unit), view (subject busy street), room count, dwelling size, foundation, basement finish and/or noted upgrades. In an addendum, the appraiser noted sales #1 through #3 which occurred in mid and late 2009 supported a declining market value in the subject's subdivision and sales #4 through #6 were from mid-2008 reflecting higher values. According to the appraiser, sales #1, #4 and #5 were similar end-units with similar basement and garage area giving them greatest weight in arriving at a value conclusion. The appraiser's analysis resulted in adjusted sales prices for the comparables ranging from \$253,500 to \$303,500 or from \$125.12 to \$165.84 per square foot of living area land included. From this process, the appraiser estimated a value for the subject by the sales comparison approach of \$255,000 or \$124.63 per square foot of living area including land.

In his final reconciliation, the appraiser placed most weight on the sales comparison approach as it best reflected the actions of buyers and sellers in the market.

In further support of the overvaluation argument and in support of the inequity argument, the appellant presented a grid analysis with descriptions, assessment and listing data on three suggested

comparables. The properties were located on the same street as the subject property and were described as two-story frame and brick constructed townhomes that were 9 or 10 years old. Each home contains 2,046 square feet of living area with a partial unfinished basement, central air conditioning and a two-car garage. Comparables #1 and #3 were reportedly listed for sale in September 2009 for prices of \$274,500 and \$319,000 or for \$155.91 and \$134.16 per square foot of living area including land, respectively. These three properties had improvement assessments ranging from \$85,870 to \$92,980 or from \$41.97 to \$45.44 per square foot of living area. The subject had an improvement assessment of \$93,230 or \$45.57 per square foot of living area.

The appellant and his wife also testified that the subject property was placed on the market in late 2009 or early 2010 with the Multiple Listing Service for a period of six months. The initial asking price was subsequently reduced to \$280,000 and no offers were received during the time of the listing.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$85,000 which would reflect an estimated market value of approximately \$255,000 as shown in the appraisal.

The board of review submitted its "Board of Review - Notes on Appeals" wherein its final assessment of the subject totaling \$121,340 was disclosed. The subject's total final assessment reflects a market value of approximately \$364,823 or \$178.31 per square foot of living area including land when applying the 2009 three-year median level of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

As set forth in the "Board of Review - Notes on Appeals," the only substantive response to the appeal, besides reiterating a request to dismiss the matter, was a notation that the appellant's appraisal had an appraisal date of April 2010, but the assessment herein was made as of January 1, 2009. In further support of this argument, at hearing the board of review's representative questioned the admissibility of the appellant's evidence given the difference between the assessment date at issue and the valuation date of the appraisal.

At hearing, the board of review's representative also noted that the appellant's appraiser was not present and that the appellant submitted documentation prepared by the township assessor showing the assessment was correct. Furthermore, the representative cited to the documents prepared by the Naperville Township Assessor's Office submitted by the appellant with the appeal as supporting the subject's assessment and estimated market value. The request of the board of review to consider this data on behalf of the board of review was taken under advisement.

As to the board of review's oral request at hearing to adopt portions of the appellant's submission as the board of review's

evidence, the Property Tax Appeal Board denies this request. The Property Tax Appeal Board finds that procedurally the board of review is prohibited from adopting at hearing documents in the record in the guise of their responsive evidence to this appeal.

By a letter dated August 4, 2011, the board of review was granted a thirty day extension of time to submit its evidence in accordance with Section 1910.40(c) of the rules. (86 Ill.Admin.Code §1910.40(c)). While in response to that correspondence, the board of review timely filed its "Board of Review - Notes on Appeals" as required by subsection (a) of those same rules, the board of review did not file any substantive evidence in response to the appeal beyond a notation that the appellant's appraisal did not have a valuation date as of the January 1, 2009 assessment date.

Once the dismissal request was denied, the rules of the Property Tax Appeal Board mandate that:

. . . the board of review shall submit its Board of Review Notes on Appeal, the subject's property record card and all written and documentary evidence within 30 days after the Board's decision determining jurisdiction. [Emphasis added.]

(86 Ill.Admin.Code §1910.40(c)). Moreover, the rules are very specific that if a board of review is unable to submit such written or documentary evidence with the Notes on Appeal, "it must submit a letter requesting an extension of time with the Board of Review Notes on Appeal." (86 Ill.Admin.Code §1910.40(d)). The record does not reveal any extension of time being requested by the DuPage County Board of Review with the "Notes on Appeals" received on August 10, 2011 and thus, the last provision of subsection (d) of the rules applies to this proceeding:

Without a written request for an extension, no evidence will be accepted after the Board of Review Notes on Appeal is filed.

(86 Ill.Admin.Code, Sec. 1910.40(d)).

Assuming *arguendo* that the request of the board of review to adopt portions of the appellant's evidence would be appropriate at the time of hearing, the Property Tax Appeal Board will outline the data in the three-page grid analysis prepared by the Naperville Township Assessor's Office.

As to market value evidence, the assessor presented five sales, three of which were located on the same street as the subject. The comparables were two-story frame and brick townhouses ranging in age from 9 to 20 years old. The dwellings contain either 1,940 or 2,046 square feet of living area and feature unfinished basements, central air conditioning and a two-car garage. Four comparables have a fireplace. The properties sold between May

2006 and August 2007 for prices ranging from \$341,000 to \$376,500 or from \$166.66 to \$194.07 per square foot of living area including land.

As equity evidence, the assessor presented three comparables located on the same street as the subject. These two-story frame and brick townhomes were each 9 years old, contain 2,046 square feet of living area and feature partial basements, one of which is partially finished. The dwellings feature central air conditioning, a fireplace and a two-car garage. The properties have improvement assessments of either \$93,230 or \$97,320 or \$45.56 or \$47.56 per square foot of living area.

Based on the record evidence, the board of review reiterated its request for dismissal of the appeal or, in the alternative, for confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board reiterates that it has jurisdiction over the parties and the subject matter of this appeal. Furthermore, the Board further finds a reduction in the subject's assessment is warranted based on overvaluation.

The appellant argued that the subject's assessment was not reflective of market value. 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 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted on this basis.

The appellant submitted an appraisal of the subject property with a final value conclusion as of April 3, 2010 of \$255,000. The Richards appraisal with a valuation date of April 3, 2010 was filed by the appellant to challenge the assessment date of January 1, 2009 in this matter and the board of review questioned the admissibility of this report for purposes of this 2009 assessment appeal. The Board finds that in Cook County Board of Review v. Property Tax Appeal Board, 334 Ill.App.3d 56, 777 N.E.2d 622 (1<sup>st</sup> Dist. 2002), the court stated "[t]here is no requirement that a taxpayer must submit a particular type of proof in support of an appeal. The rule instead sets out the types of proof that *may* be submitted. . . . Whether a two-year old appraisal is 'substantive, documentary evidence' of a property's value goes to the weight of the evidence, not its admissibility. [citing Department of Transportation v. Zabel, 47 Ill.App.3d 1049, 1052, 362 N.E.2d 687 (1977) (whether a six-month-old appraisal is sufficient to establish value is for the trier of fact to consider in weighing the evidence)]." Thus, as noted by the applicable case law, the Board finds the appellant's

appraisal evidence is admissible and the Board will consider the weight to be given to the appraisal submitted by the appellant given the date of valuation.

The assessment date at issue in this appeal is January 1, 2009. Having examined the report in detail, the Property Tax Appeal Board gives no weight to the value conclusion contained in the appellant's appraisal as the adjustments were not well-supported. For instance, the appraiser adjusted comparable #1 which sold in July 2009 for its date of sale, but did not make adjustments to sales #4 through #6 which occurred in June, July and August 2008 for this report with a valuation date of April 2010. Thus, the Board finds the adjustments made by the appraiser were inconsistent at best given the valuation date of the report.

Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). The courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. Chrysler Corporation v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979). Thus, the Board will examine the raw sales and/or listings in the record.

The appellant's appraisal presented six sales and the appellant's grid included two listings. Each of these eight comparables had varying degrees of similarity to the subject townhome. The six comparables sold between June 2008 and December 2009 for prices ranging from \$246,000 to \$315,000 or from \$133.19 to \$162.29 per square foot of living area including land and the asking prices on the listings in September 2009 were \$274,500 and \$319,000 or \$134.16 and \$155.91 per square foot of living area including land, respectively. Based on its assessment, the subject has an estimated market value of \$364,823 or \$178.31 per square foot of living area including land which is greater than any of the sales or listings prices either based on total value or on a per-square-foot basis which suggests that the subject property may be overvalued.

Again, assuming arguendo that the sales presented by the assessor should be considered as evidence in support of the assessment despite the board of review's failure to timely submit this data in accordance with the Board's rules, upon examination of the assessor's data the Property Tax Appeal Board finds the assessor's sales are too distant in time to provide a valid indicator of the subject's estimated market value as of January

1, 2009. The assessor's sale comparables sold between May 2006 and August 2007 for prices ranging from \$341,000 to \$376,500 or from \$166.66 to \$194.07 per square foot of living area including land, which is from 16 to 31 months prior to the assessment date at issue in this proceeding. In contrast, the appellant's sales and listings were six months before and no more than 12 months after the assessment date of January 1, 2009.

In light of the foregoing analysis and the evidence in the record of the sales most proximate to January 1, 2009 of similar properties, the Property Tax Appeal Board finds that the subject's estimated market value is excessive. The conclusion that the subject's estimated market value of \$364,823 is excessive as of January 1, 2009 is further supported by the appellant's testimony that the open market listing of the property in late 2009 or early 2010 for \$280,000 did not result in any offers to purchase. Based on this evidence, the Property Tax Appeal Board finds that the subject property is overvalued and therefore a reduction in the subject's assessment is warranted.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in the assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is warranted.

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: September 21, 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.