



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

APPELLANT: Ron & Maryann Carlson
DOCKET NO.: 09-03262.001-R-1
PARCEL NO.: 06-20-416-002

The parties of record before the Property Tax Appeal Board are Ron & Maryann Carlson, 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: \$51,170
IMPR: \$121,830
TOTAL: \$173,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an owner occupied residence located in York Township, DuPage, County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property's assessment is not reflective of its fair market value. In support of this claim, the appellants submitted an appraisal of the subject property. The appraisal report conveys an estimated market value of \$520,000 as of January 1, 2008. The appraiser developed the cost and sales comparison approach to value in concluding the final value conclusion.

The appellants' appeal petition also indicated the subject property was the matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 08-03519.001-R-1. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$200,440 was disclosed. The subject's assessment reflects an estimated market

value of \$602,646 using DuPage County's 2009 three-year median level of assessments of 33.26%.

In support of the subject's assessment, the board of review submitted limited property record cards and sale information for three suggested comparables that had varying degrees of similarity when compared to the subject. The comparables sold from September 2008 to June 2009 for sale prices ranging from \$475,000 to \$550,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted the Property Tax Appeal Board's final decision for the subject property the prior year under Docket Number 08-03519.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$173,000 based on the weight and equity of the evidence. As a result, the appellants requested the assessment reduction granted by the Board in the 2008 appeal be carried forward to the 2009 assessment year.

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 its prior year's decision shall be carried forward to the subsequent year, subject only to equalization.

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 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. (35 ILCS 200/16-185).

This record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2008 assessment to \$173,000. The record further indicates that the subject property is an owner occupied residence. 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. 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 application of an equalization factor, if any.

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: October 19, 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.