



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

APPELLANT: Richard Dickinson
DOCKET NO.: 09-04101.001-R-2
PARCEL NO.: 06-02-219-031

The parties of record before the Property Tax Appeal Board are Richard Dickinson, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$56,660
IMPR: \$257,150
TOTAL: \$313,810

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction that contains approximately 3,000 square feet of living area. The dwelling is approximately 4½ years old. Features of the home include a full basement, two fireplaces and a two-car attached garage. The subject has a 7,500 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant filed the appeal challenging the subject's assessment for the 2009 tax year based on a contention of law that the subject property was entitled to a model home exemption. The appellant submitted a written statement with no citations to either the Property Tax Code or case law in support of his position. In the written statement the appellant asserted that the subject property was occupied by his family from October 15, 2005 to approximately June 30, 2010. He asserted that at the end of June 2010 he and his family purchased and moved to a different home. He explained that from the middle of 2010 his construction company used the subject property as a model home with the purpose of trying to sell other new construction projects. He argued that the board of review interpreted the model home statute to preclude the preferential assessment once a property

has been used as a residence. The appellant argued that if it was the intent of the statute to provide tax relief to builders, current use is more important than what the building was used for in the past. The appellant did not otherwise challenge the subject's assessment. Based on this argument the appellant requested the subject's improvement assessment be reduced to \$0.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$313,810 was disclosed. The board of review submitted an Addendum to Board of Review Notes on Appeal contending that the appellant failed to provide any evidence to lower the subject's assessment. The board of review submitted a copy of an Inquiry Screen For Assessment Year 2010 printout stating the home does not qualify for the [model home] exemption due to the home being owner occupied. The board of review also indicated on the "Board of Review Notes on Appeal" form that the property sold in March 2010.

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 the appeal. The Board further finds the record demonstrates a reduction in the subject's assessment is not warranted.

The basis of the appellant's appeal is a contention of law regarding the applicability of the model home exemption to the subject property. The Board finds the appellant did not cite any provision of the Property Tax Code in support of his argument. The Board takes notice that section 10-25 of the Property Tax Code (35 ILCS 200/10-25) discusses the model home assessment. Section 10-25 of the Code reads in part as follows:

Sec. 10-25. Model homes, townhomes, and condominium units. If the construction of a single family dwelling is completed after December 29, 1986 or the construction of a single family townhome or condominium unit is completed after the effective date of this amendatory Act of 1994, and that dwelling, townhome, or condominium unit **is not occupied as a dwelling** (emphasis added) but is used as a display or demonstration model home, townhome or condominium unit for prospective buyers of the dwelling or of similar homes, townhomes, or condominium units to be built on other property, the assessed value of the property on which the dwelling, townhome, or condominium was constructed shall be the same as the assessed value of the property prior to construction and prior to any change in the zoning classification of the property prior to construction of the dwelling, townhome or condominium unit. The application of this Section shall not be affected if the display or demonstration model home, townhome or condominium unit contains home furnishings, appliances, offices, and office equipment

to further sales activities. **This Section shall not be applicable if the dwelling, townhome, or condominium unit is occupied as a dwelling or the property on which the dwelling, townhome, or condominium unit is situated is sold or leased for use other than as a display or demonstration model home, townhome, or condominium unit.** (Emphasis added.) . . .

. . . The person liable for taxes on property eligible for assessment as provided in this Section shall file a verified application with the chief county assessment officer on or before (i) April 30 of each assessment year for which that assessment is desired in counties with a population of 3,000,000 or more and (ii) December 31 of each assessment year for which that assessment is desired in all other counties. Failure to make a timely filing in any assessment year constitutes a waiver of the right to benefit for that assessment year.

35 ILCS 200/10-25. The appellant asserted in his written statement that he and his family occupied the subject as a dwelling from October 15, 2005 to approximately June 30, 2010. The Board finds the appellant's admission that the subject was occupied as a dwelling as of January 1, 2009 and during the entire tax year 2009 precludes the property from qualifying for the model home exemption under the provisions of section 10-25 of the Property Tax Code.

The appellant provided no other authority to support his assertion that the property qualified for the model home exemption nor did he otherwise challenge the subject's assessment.

Based on this record the Board finds that a change in the subject's assessment is not justified.

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: August 28, 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.