



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

APPELLANT: June Wiinikka
DOCKET NO.: 09-04378.001-R-1
PARCEL NO.: 09-26-103-038

The parties of record before the Property Tax Appeal Board are June Wiinikka, 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: \$105,580
IMPR: \$21,220
TOTAL: \$126,800**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story frame single-family dwelling that was built in approximately 1895. The home contains 2,354 square feet of living area and features a crawl-space foundation, central air conditioning, a fireplace and a detached two-car garage of 1,590 square feet of building area. The property is located in Darien, 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 08-06920.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$126,800 based on the evidence submitted by the parties. The appellant submitted an appraisal of the subject property prepared by Robert A. Napoli of Burr Ridge with an opinion of value of \$350,000 as of December 31, 2008 based on the sales comparison approach to value. Based on this evidence, the appellant requested a total assessment of \$116,667 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of \$167,340 was disclosed. The subject's assessment reflects an estimated market value of \$503,127 using the 2009 three-year median level of assessments for DuPage County of 33.26%. The board of review submitted a spreadsheet of six comparables, four of which included sales data. The sales occurred from May 2006 to November 2008 for prices ranging from \$120,000 to \$318,000. Based on this submission, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended that she believes that a Certificate of Error may have been issued adjusting the 2009 assessment of the subject property to \$126,800 so as to reflect the 2008 decision and any equalization factor. In addition, the appellant reported that the 2010 assessment of the subject property was established at \$119,460 or a market value of approximately \$358,420 which reflects a continued downward adjustment in the market from 2008 and 2009.

Also as part of the rebuttal submission, the appellant addressed the comparable sales presented by the board of review noting that one was a sale of vacant land making it an inappropriate comparison to the subject and the remaining three sales were not as proximate in time to the assessment date of January 1, 2009 as the sales set forth in the appellant's appraisal report.

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 prior year's decision should be carried forward to the subsequent 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 Property Tax Appeal Board takes notice that it issued a decision reducing the subject's 2008 assessment to \$126,800. (86 Ill.Admin.Code §1910.90(i)). The record further indicates that the subject property is an owner occupied dwelling and the

Property Tax Appeal Board also takes notice that 2008 and 2009 are within the same general assessment period. (86 Ill.Admin.Code §1910.90(i)). 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.

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: November 30, 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.