



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

APPELLANT: Ralph Tellefsen
DOCKET NO.: 09-04746.001-R-1
PARCEL NO.: 06-02-303-019

The parties of record before the Property Tax Appeal Board are Ralph Tellefsen, 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: \$66,510
IMPR: \$73,454
TOTAL: \$139,964**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,595 square foot parcel improved with a 56 year-old, split-level style frame and masonry dwelling that contains 1,933 square feet of living area. Features of the home include central air conditioning, a fireplace, a two-car garage and a lower level finished as a recreation room. The subject is located in Elmhurst, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity, as the basis of the appeal. At the hearing the appellant testified that the subject property is an owner occupied residence and he has resided there for over 20 years. The appellant also referenced on the appeal form that the property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 08-03706.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$139,964 based on the evidence submitted by the parties. The appellant also submitted an appraisal estimating the subject property had a market value of \$375,000 as of December 8, 2008, and three assessment comparables to demonstrate the subject was being inequitably assessed.

The appraiser, Robert W. Pihera, was present at the hearing and provided direct testimony regarding the appraisal methodology and

final value conclusion. The appraiser, giving the most weight to the sales comparison approach, testified he estimated the subject property had a fair market value of \$375,000 as of December 8, 2008.

At the hearing the appellant did not discuss three assessment comparables that were submitted to demonstrate that the subject property was not uniformly assessed.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$160,570 was disclosed. The board of review submitted descriptions and assessment information on four comparables to demonstrate that the subject was uniformly assessed and to support the conclusion that the subject's assessment reflected the property's market value.

After hearing the testimony 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 decision for the 2008 tax year 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 Property Tax Appeal Board takes notice that it issued a decision in Docket No. 08-03706.001-R-1 reducing the subject's 2008 assessment to \$139,964. (86 Ill.Admin.Code 1910.50(i)). The record further indicates that the subject property is an owner occupied dwelling and that 2008 and 2009 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2008 tax year or that the Property Tax Appeal Board's decision for the 2008 tax year was reversed or modified upon review. 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: 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.