



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

APPELLANT: Ronald Nelson  
DOCKET NO.: 09-06173.001-R-1  
PARCEL NO.: 06-23-107-045

The parties of record before the Property Tax Appeal Board are Ronald Nelson, 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:** \$18,050  
**IMPR:** \$143,310  
**TOTAL:** \$161,360

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 appellant submitted evidence before the Property Tax Appeal Board claim the subject's assessment was incorrect. The appellant's evidence revealed the subject property was the matter of an appeal the prior year under Docket Number 08-02895.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$161,360 based on the weight and equity of the evidence. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$161,360.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$180,680 was disclosed. In support of the subject's assessment, the board of review submitted a memorandum from the York Township Assessor's Office. In summary, the assessor opines the sale of the subject property in 2008 "does not make a market" and the median sale price of condominium units like the subject from 2006 to 2008 was \$528,000. The assessor argued by reducing the subject's assessment would create an assessment inequity with

neighboring properties and is unfair to homeowners who had not sold their units. The assessor also noted that in 2010, condominium units like the subject has assessment reduction to \$159,500, which reflects an estimated market value less than the subject's sale price in 2008. Additionally, 2011 assessment amounts were further reduced to \$130,730. Based on this response, the assessor claimed the subject property's assessment should not be reduced to the prior year's assessment amount of \$161,360 as determined by the Property Tax Appeal Board.

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. The Board further finds a reduction in the subject's assessment is warranted.

The Board gave no weight to the response filed by the assessor on behalf of the board of review. The Board finds the assessor's opinion is misplaced and not in accordance with Illinois State Statute. 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 \$161,360. 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.

*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: October 19, 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.