



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

APPELLANT: Nola Armento
DOCKET NO.: 09-06263.001-R-1
PARCEL NO.: 09-08-119-003

The parties of record before the Property Tax Appeal Board are Nola Armento, 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: \$63,950
IMPR.: \$26,050
TOTAL: \$90,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story frame dwelling containing 1,410 square feet of living area. The home was built in 1926 and features a basement, central air conditioning, a fireplace and as of the 2008 assessment decision featured a 324 square foot garage. The property is located in 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 08-03059.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$90,000 based on the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2008 and 2009 are within the same general assessment period for residential property in DuPage County. (86 Ill.Admin.Code §1910.90(i)). Based on this evidence, the appellant requested the 2008 assessment decision be applied to the subject property for 2009.

The board of review submitted its "Board of Review Notes on Appeal" wherein the 2009 final assessment of the subject property

of \$117,000 was disclosed. The board of review also reported an equalization factor of 1.00 for properties in Downers Grove Township.

In response to and in support of the subject's 2009 assessment, the board of review submitted a letter and evidence prepared by the Downers Grove Township Assessor. The assessor acknowledged that the decision of the Property Tax Appeal Board for 2008 was based on the subject's purchase price of \$270,000 in January 2007. The assessor contends that "the subject has had improvements that indicate the roll over would not reflect the 2009 market value." In support of this contention, the assessor provided a copy of a refinance mortgage issued in February 2008 for a loan amount of \$290,595, "which indicates the property's market value had increased from the January 2007 purchase price."

In addition, the assessor's office sought permission for an interior and exterior inspection with the appellant. As further reported in the letter, according to a field officer of the assessor's office, the appellant acknowledged having a finished basement" and having re-sided the exterior along with some stone trim and installation of new windows. An exterior field inspection as permitted was performed in May 2012 reporting that the detached garage has been removed and the inspectors observed a deck, a patio along with frame exterior construction with some stone trim on the front and side.

Based on this evidence, the board of review requested confirmation of the subject's 2009 assessment.

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. Despite the board of review's arguments to the contrary, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal 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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2008 assessment. 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, that the Board's decision was reversed or modified upon review, 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 of 1.00 as reported by the board of review.

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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

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: March 22, 2013

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.