



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

APPELLANT: Noel Squitieri
DOCKET NO.: 09-06293.001-R-1
PARCEL NO.: 09-06-414-008

The parties of record before the Property Tax Appeal Board are Noel Squitieri, 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: \$85,360
IMPR: \$39,680
TOTAL: \$125,040

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an owner occupied residence that was the subject matter of appeal before the Property Tax Appeal Board the prior years under Docket Numbers 07-04060.001-R-1 and 08-06888.001-R-1. The decision of the Property Tax Appeal Board on the 2008 appeal was rendered in June 2012 and found the correct total assessment of the subject property to be \$125,040.

The subject parcel of 10,875 square feet of land area is improved with a 57-year old, one-story single-family dwelling of frame and masonry construction containing 1,300 square feet of living area with a partial unfinished basement, central air conditioning, a fireplace and an attached two-car garage of 440 square feet of building area. The property also features a deck and enclosed porch; the property is located in Downers Grove, Downers Grove Township, DuPage County.

In the instant appeal, the appellant submitted a copy of the Property Tax Appeal Board's decision issued in the 2008 appeal along with a letter seeking to have the 2008 decision reduced further on grounds that the subject's assessment "is still too high." To support this overvaluation argument, the appellant

analyzed "all properties between 1,170 and 1,350 SF in my neighborhood that sold recently." The appellant removed properties with double lots and "those with very little improvements to be fair." To depict this analysis, the appellant submitted a spreadsheet containing eight sales that occurred between January 2006 and July 2011 for prices ranging from \$202,000 to \$403,000.

Based on this data, the appellant contended the "average sale price is \$296,131" whereas the subject's 2008 assessment reflects a value of approximately \$375,120. The appellant also completed the Section V grid analysis of the residential appeal petition setting forth four comparable sales located within eight blocks of the subject property. The comparables sold between January 2006 and October 2009 for prices ranging from \$202,000 to \$315,000.

Based on the foregoing, the appellant requested that the subject's total assessment be reduced to \$104,856 which would reflect a market value of approximately \$314,568.

The board of review submitted its "Board of Review Notes on Appeals" wherein the final assessment of the subject property totaling \$162,050 was disclosed. The board of review submitted evidence reiterating the appellant's comparable sales from the grid analysis and presenting four sales to support the subject's assessment. The board of review's comparables sold between April 2007 and December 2008 for prices ranging from \$385,000 to \$420,000. The board of review further indicated that for the 2009 tax year there was an equalization factor of 1.000 applied to the assessments of non-farm properties. Based on this record, the board of review requested confirmation of the subject's assessment of \$162,050.

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 assessment as established in the decision issued 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. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2008 assessment to \$125,040. The evidence further indicates that the subject property is an owner occupied dwelling. The Property Tax Appeal Board takes notice that the 2008 and 2009 tax years are within the same general assessment period. (35 ILCS 200/9-215; 86 Ill.Admin.Code §1910.90(i)) The record further disclosed that in the 2009 tax year there was an equalization factor of 1.000 applied to the assessments of non-farm properties.

While the appellant disputed the validity of the assessment of the subject property for 2008, the provisions of Section 16-185 are clear that the Board shall carry the prior year's assessment forward and shall apply an equalization factor, if any, to the subject property's assessment for the remainder of the general assessment cycle. (35 ILCS 200/16-185) Furthermore, 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 decision of the Property Tax Appeal Board 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 decision for the 2008 tax year plus the application of the township equalization factor of 1.000.

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: May 24, 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.