



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

APPELLANT: Carol & Al Malley
DOCKET NO.: 09-06299.001-R-1
PARCEL NO.: 10-08-105-022

The parties of record before the Property Tax Appeal Board are Carol & Al Malley, the appellants, 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: \$66,580
IMPR: \$182,870
TOTAL: \$249,450

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story single-family dwelling that was built in 2007. The dwelling has a brick and frame exterior and contains 3,477 square feet of living area. Features include a full unfinished basement, central air conditioning, two fireplaces and an 886 square foot garage. The property is located in Lemont,¹ 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 08-04497.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$249,450 based on the evidence submitted by the parties.

Based upon that favorable decision that was issued on October 19, 2012, the appellants filed the instant appeal for 2009. In this 2009 assessment appeal, the appellants requested that the 2008

¹ The prior year's decision of the Property Tax Appeal Board erroneously stated the subject property was located in Downers Grove when in fact the property is located in Lemont.

assessment be carried forward in accordance with Section 16-185 of the Property Tax Code. The appellants also asserted that 2008 and 2009 were within the same general assessment period for residential property. For this appeal, the appellants requested a total assessment of \$200,000, but provided no other evidence to support this requested assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$262,610 was disclosed. The board of review acknowledged the 2008 decision of the Property Tax Appeal Board in Docket Number 08-04497.001-R-1 in which the subject's total assessment was reduced to \$249,450.

The board of review further reported that it offered to resolve this 2009 assessment appeal with the appellants by applying the township factor of 1.000 to the prior decision of the Property Tax Appeal Board. Proposed stipulations for both 2009 and 2010 were sent to the e-mail address of appellant Al Malley, but were not returned executed by February 8, 2013. In conclusion, the board of review requested that the 2008 decision of the Property Tax Appeal Board be carried forward to 2009 subject to the equalization factor of 1.000.

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.

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 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 the 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.



Chairman



Member



Member



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: July 19, 2013



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.