



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

APPELLANT: Gregory Livingston  
DOCKET NO.: 10-02777.001-R-1  
PARCEL NO.: 05-11-114-002

The parties of record before the Property Tax Appeal Board are Gregory Livingston, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$26,860  
IMPR: \$174,870  
TOTAL: \$201,730**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with an owner-occupied two-story dwelling of frame construction containing 2,825 square feet of living area. The dwelling was constructed in 1981. Features of the home include a full basement that is 75% finished, central air conditioning, a fireplace and a two-car garage. The property has a 9,600 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$450,000 as of January 1, 2010. The exterior only appraisal with an inspection date of January 1, 2009<sup>1</sup> was prepared by Joseph Vega, a State of Illinois Certified Residential Real Estate Appraiser at the time the report was executed on September 21, 2010.<sup>2</sup> In estimating the market value of the subject property, Vega developed the sales comparison approach to value by analyzing four comparables located from .79 to 2.68-miles from the subject.

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<sup>1</sup> In the Supplemental Addendum, the date of inspection was reported to have been 9/21/10.

<sup>2</sup> The Illinois Department of Financial & Professional Regulation suspended the appraisal license, 556-001972, of Mr. Vega on September 26, 2011. Thereafter his appraisal license was revoked on December 14, 2011. (See <https://www.idfpr.com/LicenseLookUp/disc.asp>).

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's total assessment of \$201,730 was disclosed. The subject's assessment reflects a market value of \$606,160 when applying the 2010 three year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

The board of review submitted its Addendum to Board of Review Notes on Appeal along with Exhibit 1 consisting of data gathered by the Milton Township Assessor's Office. The township assessor noted that the subject property was the subject matter of an appeal in 2008 before the Property Tax Appeal Board. Under Docket No. 08-03805, the Property Tax Appeal Board reduced the subject's assessment to \$209,590 based upon an agreement of the parties.

The township assessor further noted the assessment was reduced accordingly "C of E was entered on 6-25-10 for 2009 value and sent to Treasurer on 7-12-10." The assessor further wrote, "Current Value is the Stipulation Value x the Township Multiplier of .9625 . . . ." The "Board of Review Notes on Appeals" also indicates that Milton Township's 2010 equalization factor was .96250. Thus, the township assessor contended that the assessment for the 2010 tax year has been calculated by applying the 2009 and 2010 equalization factors to the Property Tax Appeal Board's assessment as determined for the 2008 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In further response to the appellant's evidence, the township assessor provided a grid of the appellant's appraisal's comparables with comments, a grid of six sales located in the same neighborhood as the subject property. Based upon the foregoing, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended that the assessor's comparables "are not in the same neighborhood as the comps used by the appellants." As additional evidence, the appellant attached four pages printed from Zillow.com without further explanation. In closing, the appellant contended that the property taxes are excessive and such taxes can preclude a sale, as the appellant is planning to sell, the appellant seeks a reduction from the Property Tax Appeal Board.<sup>3</sup>

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel,

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<sup>3</sup> The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the documents from Zillow.com submitted by appellant in conjunction with his rebuttal argument.

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. [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, 2009 and 2010 are within the same general assessment period. The record also disclosed that the subject's 2008 assessment of \$209,590 was carried forward by the local assessing officials for 2009. Additionally, the record reveals that an equalization factor of .9625 was applied in Milton Township in 2010. 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. The board of review submitted Notes on Appeal reported that the subject's total assessment for 2010 was \$201,730.<sup>4</sup>

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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<sup>4</sup> \$209,590 x .9625 = \$201,730.

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 18, 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.