



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

APPELLANT: Frederick Conforti (Epeius, Inc.)
DOCKET NO.: 10-02801.001-R-1
PARCEL NO.: 08-18-206-011

The parties of record before the Property Tax Appeal Board are Frederick Conforti (Epeius, Inc.), the appellant, by attorney Mitchell L. Klein of Schiller Klein PC, Chicago, Illinois; 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: \$88,420
IMPR.: \$7,080
TOTAL: \$95,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a parcel with 13,861 square feet of land area that was improved with a single family dwelling and shed that were razed during 2010. The property is located in Naperville, Lisle Township, DuPage County.

The appellant's counsel argued the subject's improvement assessment should be reduced to account for the fact the dwelling and shed were removed during 2010. In support of this argument the appellant submitted an affidavit signed by Frederick Conforti asserting he is the managing member of Epeius, Inc., which owns the subject property. He averred that the improvements on the subject parcel were removed on or about March 17, 2010. Attached to the affidavit was a Regulatory Permit issued by the Department of Economic Development and Planning for the County of DuPage on March 10, 2010, permitting the demolition of a house and shed on the subject parcel. Also attached to the appellant's petition were copies of the inspection sheet from the DuPage County Regulatory Services Division dated March 25, 2010 indicating the demolition was final and approved. The appellant further submitted the bill and lien waiver from Bechstein Construction Corporation for the demolition of the improvements. In the evidence the appellant included a copy of the Notice of Final

Decision from the DuPage County Board of Review establishing a total assessment of \$122,410. The subject property had an improvement assessment of \$33,990. Based on this evidence the appellant contends the subject's improvement assessment be prorated to March 17, 2010, and the subject's total assessment be reduced to \$97,358.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the improvement assessment should be reduced due to the fact that the home and shed were removed on or about March 17, 2010. Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) provides in part that:

Valuation in years other than general assessment years. On or before June 1 in each year other than the general assessment year, in all counties with less than 3,000,000 inhabitants . . . the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. **The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed. . . .** (Emphasis added.)

Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) provides for pro-rata valuations and states in part that:

Computations under this Section shall be on the basis of a year of 365 days.

Based on this record the Board finds the subject's improvements were removed on March 17, 2010, the 76th day of the year. The Board finds the appellant demonstrated by a preponderance of the evidence the improvements were removed during tax year 2010 and

the improvement assessment should be proportionally assessed in accordance with sections 9-160 and 9-180 of the Property Tax Code. (35 ILCS 200/9-160 & 9-180.) The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's improvement assessment is justified.

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: December 21, 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.