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

APPELLANT: Sidney Ratner
DOCKET NO.: 10-03409.001-R-1
PARCEL NO.: 08-35-303-026

The parties of record before the Property Tax Appeal Board are Sidney Ratner, the appellant, by attorney Larry C. Jurgens, of Sanchez, Daniels & Hoffman, in Chicago; 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:** | $82,980 |
| **IMPR.:** | $138,220 |
| **TOTAL:** | $221,200 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property is improved with a two-story single family dwelling with 3,837 square feet of living area. Features of the home include a full partially finished basement, central air conditioning, one fireplace and a three-car attached garage. The property is located in Woodridge, Lisle 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 09-04845.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to $232,820. The appellant submitted an appraisal for $700,000 to demonstrate the subject was being overvalued and a copy of the final decision issued by the DuPage County Board of Review establishing a total assessment for the subject of $272,080, which reflects a market value of approximately $816,322 using the statutory level of assessments.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the assessed valuation of the subject property. The board of review's submission indicated that for the tax year 2010, Lisle Township had a (.95010) equalization factor.

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 2009 assessment. The record further indicates that the subject property is an owner occupied dwelling. Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Adm.Code 1910.90(i)) the Board takes notice that 2009 and 2010 are within the same general assessment period for DuPage County. (See 35 ILCS 200/9-215). 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 Board's decision for the 2009 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 prior year's decision plus the application of the equalization factor.

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: January 31, 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.