FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Krystyna Wcislak
DOCKET NO.: 10-03460.001-R-2
PARCEL NO.: 09-23-204-041

The parties of record before the Property Tax Appeal Board are Krystyna Wcislak, the appellant, by attorney Michael E. Crane of Crane & Norcross, 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:	$111,290
IMPR.:	$612,550
TOTAL:	$723,840

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story single family dwelling with 5,671 square feet of living area. The dwelling is approximately 10 years old. Features of the home include a basement that is finished, central air conditioning, three fireplaces and a 1,301 square foot attached garage. The subject property has a 57,342 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

The record disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2009 tax year under Docket Number 09-04878.001-R-2. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to $768,330 based on an agreement of the parties.

The appellant is challenging the assessment for the 2010 tax year on the basis of assessment inequity with respect to the improvement assessment. In support of this argument the appellant submitted descriptions and assessment information on six comparables. The data provided by the appellant indicated the comparables had improvement assessments ranging from $85.16 to $105.20 per square foot of living area. The appellant also submitted a copy of the board of review final decision disclosing

the subject property had an improvement assessment of $642,370 or $113.27 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to $525,898 or $92.73 per square foot of living area.

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 record disclosed, however, that Downers Grove Township had an equalization factor for the 2010 tax year of .94210.

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 its decision for tax year 2009 should be carried forward to the 2010 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.

The record disclosed the subject property was the subject matter of an appeal for the 2009 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to $768,330. 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.Admin.Code 1910.90(i)) the Board also takes notice tax years 2007 through 2010 are within the same general assessment period for DuPage County. (See 35 ILCS 200/9-215). The record contains no evidence that the subject property sold subsequent to the Board's decision for the 2009 tax year establishing a different fair cash value from which the Board's decision was based. Additionally, there was no evidence that the decision of the Property Tax Appeal Board for the 2009 tax year was reversed or modified upon review. The Board further finds that for tax year 2010 an equalization factor of .94210 was applied in Downers Grove Township. Based on this record and pursuant to section 16-185 of the Property Tax Code the Property Tax Appeal Board finds a reduction in the subject's assessment is justified to reflect the Board's decision for the 2009 tax year 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: February 22, 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.