



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

APPELLANT: Mark Lauritzen  
DOCKET NO.: 10-04758.001-R-1  
PARCEL NO.: 02-25-304-009

The parties of record before the Property Tax Appeal Board are Mark Lauritzen, the appellant, by attorney Michael Elliott of Elliott & Associates, P.C., in Des Plaines, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds the correct assessed valuation of this DuPage property is:

**LAND:** \$20,870  
**IMPR.:** \$92,750  
**TOTAL:** \$113,620

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is an owner-occupied dwelling improved with a one-story home that contains approximately 1,916 square feet of living area. The subject dwelling is of brick exterior construction and was built in 1970. Features of the home include central air conditioning and a two-car garage. The property is located in Lombard, Bloomingdale Township, DuPage County.

The appellant through legal counsel filed this 2010 appeal pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) by postmarking the same on January 19, 2012. The appellant seeks, as set forth in counsel's cover letter, to have the assessment reduced to \$113,621<sup>1</sup> based upon application of the township equalization factor of .93130 to the 2009 total assessment of \$122,000 as determined by the Property Tax Appeal Board's decision. The appellant also submitted a copy of the Property Tax Appeal Board's decision for the prior year issued on December 23, 2011 under Docket Number 09-06203.001-R-1.

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<sup>1</sup> Despite the request set forth in counsel's cover letter, in Section 2c of the appeal petition, the total requested assessment was \$111,555.

In further support of the appeal, the appellant also submitted selective pages of an appraisal of the subject property prepared by Linda Sperekas of Real Property Advisors, Inc. which estimated the subject property had a market value of \$335,000 as of July 22, 2008.

Based on this record and in reliance upon counsel's cover letter, the appellant requested the subject's 2010 total assessment be reduced to \$113,621.

The board of review submitted its "Board of Review Notes on Appeal" with a copy of a printout regarding the issuance of a Certificate of Error disclosing the subject's 2010 total assessment was reduced to \$113,620 on August 20, 2011. The evidence provided by the board of review also disclosed that a township equalization factor of 0.93130 was applied in 2010.

The appellant was informed of the board of review's submission and filed a response. The appellant contends that the issuance of a Certificate of Error "does not affect the Appellant's right to a PTAB decision for 2010 reducing the assessment of the subject property as a matter of law" citing to Section 16-185 of the Property Tax Code and the provisions related to owner-occupied residential real estate that has been granted an assessment reduction by the Property Tax Appeal Board within the general assessment cycle.

Furthermore, in the response counsel concedes that the proper processing of this Certificate of Error may remove the appellant's right to a refund of property taxes, but notes that dismissal of this appeal would extinguish the appellant's rights to file a subsequent direct appeal to the Property Tax Appeal Board "for 2011 and for subsequent years." Counsel wrote:

This would result in extreme prejudice to the Appellant and we do not believe that is what the County intended when it issued the certificate of error. Therefore, while we appreciate the certificate of error issued by the County, we nonetheless, respectfully request that the PTAB issue a decision for 2010 reducing the assessment of the subject.

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 the appeal.

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 the prior year under Docket Number 09-06203.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$122,000 based upon the agreement of the parties. The appellant filed the instant appeal directly to the Property Tax Appeal Board within 30 days of the issuance of the decision

issued for the 2009 appeal as allowed by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code also provides in pertinent 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 evidence also disclosed that the subject property was located in Bloomingdale Township and an equalization factor of 0.93130 was applied in 2010. The record further disclosed a Certificate of Error was issued on August 2, 2011 reducing the subject's 2010 assessment to \$113,620, which is the product of the final 2009 assessment determination issued by the Property Tax Appeal Board on December 23, 2011 in Docket Number 09-06203.001-R-1 and application of the township equalization factor of 0.93130, rounded. Furthermore, the Property Tax Appeal Board finds and the appellant has conceded that the assessment as reflected on the Certificate of Error was calculated in accordance with Section 16-185.<sup>2</sup>

In summary and based on this record, the Property Tax Appeal Board finds that an assessment of the subject property commensurate with that reflected by the Certificate of Error is appropriate.

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<sup>2</sup> The Property Tax Appeal Board also takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.). For purposes of this appeal, the Certificate of Error was issued prior to the appellant's filing of this 2010 assessment appeal, such that the subject's assessment for 2010 was not erroneous at the time this appeal was filed.

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: August 23, 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.