



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

APPELLANT: Matthew Caruso
DOCKET NO.: 10-05239.001-R-1
PARCEL NO.: 09-11-423-018

The parties of record before the Property Tax Appeal Board are Matthew Caruso, the appellant, 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: \$96,660
IMPR: \$200,480
TOTAL: \$297,140

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 9,375 square feet of land area is improved with a two-story frame and brick exterior constructed dwelling built in 1951 which was substantially remodeled in 2008. The dwelling consists of approximately 2,867 square feet of living area with a basement.¹ Additional features of the dwelling are central air conditioning, a fireplace and a two-car garage. The subject property is located in Hinsdale, Downers Grove 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 2009-06261.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$315,400 based on the evidence submitted by the parties and the provisions of the Property Tax Code in Section 16-185 (35 ILCS 200/16-185). For this 2010 assessment appeal, the appellant seeks a total assessment of \$270,000 or a market value of approximately

¹ The appellant's appraiser reported the basement to be 75% finished which is contrary to the data reported by the assessing officials as unfinished.

\$810,000 for the subject property. As evidence, the appellant submitted an appraisal prepared by Mark D. Colao of MCR Appraisal Services, Inc. The client set forth in the report was First Merit Mortgage Corporation in Canton, Ohio and the purpose of the appraisal was for a refinance transaction with the rights appraised being fee simple. The appraiser used both the sales comparison and cost approaches to value in arriving at an estimated market value for the subject property of \$810,000 as of November 16, 2010.

The Property Tax Appeal Board takes judicial notice that 2009 and 2010 are within the same general assessment period for residential property in DuPage County (86 Ill.Admin.Code §1910.90(i); 35 ILCS 200/9-215).

The board of review submitted its "Board of Review - Notes on Appeals" wherein the 2010 final assessment of the subject property of \$313,820 was disclosed. The board of review also reported that an equalization factor of .94210 was applied to properties in Downers Grove Township. The subject's assessment reflects a market value of approximately \$941,460.

In support of the subject's 2010 assessment, the board of review submitted a grid analysis with limited descriptions and data on six comparables located in the subject's neighborhood. Four of the suggested comparables reported sales that occurred from April 2010 to October 2010 for prices ranging from \$715,000 to \$1,090,000. This market value data was presented to demonstrate that the subject's assessment reflected the property's market value.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant provided "an additional appraisal" prepared by Mark G. Baron of MGB Appraisals in Lisle, Illinois with an estimated opinion of value for the subject property of \$825,000 as of January 1, 2010. In a letter, the appellant wrote in pertinent part that this appraisal was presented based on an understanding from the Downers Grove Township Assessor's Office that "they did not give any attention to the appraisal I provided with the appeal because that appraisal was done in connection with a refinance."

In addition, in rebuttal the appellant stated he is "also entitled to a credit of \$25,000 for the home improvement per the statute."

As to the new appraisal evidence, pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, 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 appraisal submitted by the appellant in conjunction with his rebuttal argument in addition to the fact that as discussed below, the assessment of the subject property for 2010 is governed by provisions of the Property Tax Code regardless of any market value evidence submitted by the parties to this proceeding. (35 ILCS 200/16-185)

As to the argument regarding a home improvement exemption, 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)).

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 and that 2009 and 2010 are within the same general assessment period. 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. 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 of \$315,400 plus the application of the equalization factor of .94210 as applied in Downers Grove Township for 2010.

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.

Ronald 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 20, 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.