



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

APPELLANT: Thomas Parrillo  
DOCKET NO.: 11-05795.001-R-1  
PARCEL NO.: 06-01-115-008

The parties of record before the Property Tax Appeal Board are Thomas Parrillo, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$45,550  
**IMPR:** \$74,310  
**TOTAL:** \$119,860

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed this 2011 appeal from a 2010 assessment decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of frame construction with 1,876 square feet of living area. The dwelling was constructed in 1915. Features of the home include a basement and a one-car garage. The property has a 6,525 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 29, 2009 for a price of \$232,001, a date approximately 19 months prior to the assessment date at issue of January 1, 2011. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price and also the 2010 assessment decision of the Property Tax Appeal Board.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,860. The subject's assessment reflects a market value of \$361,569 or \$192.73 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review through the York Township Assessor's Office submitted information on three comparable sales. The assessor also asserted that 2011 is a new quadrennial and "does not have to reflect the 2010 decision." Based on the comparable sales evidence that the subject's estimated market value on a per-square-foot basis is below the comparables, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the 2010 decision of the Property Tax Appeal Board was not recorded in the assessor's records and therefore the new 2011 quadrennial did not reflect the correct 2010 assessment "and instead was adjusted using the incorrect 2010 assessment found in the assessor's property record card." The appellant also argued that the resulting 65.51% assessment increase in one year over the 2010 decision by the Property Tax Appeal Board is not supported by any market studies utilized by the assessing officials.

Next, the appellant contends that board of review sales #1 and #2 should not be considered as the sales occurred in 2011. Since this is a 2011 assessment appeal, the appellant contends that sales only from 2008, 2009 and 2010 can be considered. The appellant also disputes the design description of the board of review comparable #3 as a 1.5-story dwelling, not two-story as described, with citation to the differing square footages of the first and second floors.

**Conclusion of Law**

As part of his appeal and particularly in rebuttal, the appellant argued that the subject's 2010 favorable assessment should be "rolled forward" to 2011. First, the Board finds that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a taxpayer may file within 30 days of the date of written notice of the Property Tax Appeal Board's decision an appeal for the subsequent year when the Property Tax Appeal Board rendered a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review. There is no dispute on the record that the subject property was under appeal before the Property Tax Appeal Board in the prior year under Docket Number 10-03074.001-R-1 wherein the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$77,330 based on the appellant's evidence where the board of review was defaulted for not responding timely to the appeal. It is also not disputed that the subject property is an owner-occupied dwelling.

Second, as to the legal contention that the Board's prior year decision for 2010 be carried forward to the subsequent year of 2011, the Board takes notice that in part Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides:

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.  
[Emphasis added.]

The Property Tax Appeal Board takes notice, the appellant acknowledged in his pleadings and the township assessor asserted that 2010 and 2011 are not within the same general assessment period. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215) With regard to revaluations in a new general assessment period, Section 9-155 of the Property Tax Code provides in part:

Valuation in general assessment years. On or before June 1 in each general assessment year in all counties

with less than 3,000,000 inhabitants. . . the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year. . . and assess the property at 33 1/3% of its fair cash value. . . .

35 ILCS 200/9-155.

In summary, the Board finds that since 2011 was a new quadrennial, the appellant is not entitled to have the 2010 decision of the Property Tax Appeal Board carried forward to the 2011 assessment year and a decision will be made on the evidence submitted by both parties.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board has given reduced weight to the appellant's purchase price of the subject property as the transaction date of May 2009 is somewhat remote in time to the valuation date at issue of January 1, 2011. The Board has also given reduced weight to board of review comparable sale #3 as the dwelling differs in design from the subject as pointed out in the appellant's rebuttal submission.

While the Property Tax Appeal Board recognizes that board of review comparables #1 and #2 are both slightly newer dwellings and both feature two-car garages as compared to the subject property, the Board finds these two comparables were otherwise similar to the subject in location, design, exterior construction, size and most features. These two comparables sold in May and June 2011 for prices of \$370,000 and \$420,000 or for \$233.88 and \$243.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$361,569 or \$192.73 per square foot of living area, including land, which is below the best comparable sales in the record both in terms of overall value and on a per-square-foot basis. Based on this record, the Board finds the appellant has

not established that the subject property was overvalued in relation to its assessment and a reduction in the subject's assessment is not warranted.

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. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mark A. Lewis*

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: February 20, 2015

*A. Portol*

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.