



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

APPELLANT: Efren Santos
DOCKET NO.: 11-05953.001-R-1
PARCEL NO.: 01-19-202-007

The parties of record before the Property Tax Appeal Board are Efren Santos, 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: \$34,470
IMPR: \$121,290
TOTAL: \$155,760

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board issued on July 19, 2013 for assessment year 2010 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2011 tax year. 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 3,266 square feet of living area. The dwelling was constructed in 2002. Features of the home include an English style basement, central air conditioning, a fireplace and a three-car garage. The property has a 13,772 square foot

site and is located in West Chicago, Wayne Township, DuPage County.

For purposes of this appeal, the appellant solely contends that the subject property is entitled to a "rollover" from the decision of the Property tax Appeal Board issued in Docket Number 10-04913.001-R-1. The appellant attached a copy of that 2010 assessment decision to this 2011 appeal. The appellant provided no evidence of market value or lack of assessment uniformity to support this 2011 assessment appeal.

Based on the foregoing, the appellant requested an identical assessment reduction to the 2010 reduction of \$123,000 for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,760. The subject's assessment reflects a market value of \$469,864 or \$143.87 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.

Both the board of review and the Wayne Township Assessor contended that 2011 was the general reassessment year (35 ILCS 200/9-215) and the subject owner-occupied dwelling was not entitled to a "rollover" for 2011.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the subject's neighborhood code as assigned by the assessor as the subject property. The sales occurred between March and August 2010 for prices ranging from \$380,000 to \$397,000 or from \$133.50 to \$153.58 per square foot of living area, including land. The board of review also included assessment data for these same three comparables to establish that the subject was uniformly assessed.

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

In rebuttal, the appellant submitted an appraisal of the subject property with an opinion of value of \$395,000 as of October 21, 2013. The appellant noted that this value conclusion is identical to the subject's purchase price in February 2008. The appraiser analyzed three sales and two listings of comparable properties located from .15 to 1.18-miles from the subject

property. The sales occurred between May and November 2012 for prices ranging from \$366,000 to \$395,700 or from \$108.41 to \$129.38 per square foot of living area, including land; the listings had asking prices of \$374,900 and \$432,000 or \$124.07 and \$140.83 per square foot of living area, including land.

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 substantively considered the appraisal submitted by appellant in conjunction with his rebuttal argument.

Conclusion of Law

The Board finds the appellant as the contesting party had the burden of producing sufficient evidence or argument to challenge the correctness of the assessment. In this matter, the appellant in essence supplied a contention of law, but failed to support any alternative argument of market value as raised by the rebuttal submission including market conditions from 2008 to 2011 in light the subject's last purchase price.

As to the appellant's sole contention in the Residential Appeal petition, 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 10-04913.001-R-1 wherein the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$123,000 based upon a proposed assessment reduction by the board of review of which the appellant was informed and given 30 days to accept or reject the proposed reduction. The appellant did not respond to the Property Tax Appeal Board by the established deadline and a Final Administrative Decision was issued to reflect the proposed assessment reduction.

It is also not disputed that the subject property is an owner-occupied dwelling. The appellant presented a legal contention that the Board's prior year decision for 2010 should be carried forward to the subsequent year of 2011. 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.
[Emphasis added.]

The Board further finds that the evidence submitted by the DuPage County Board of Review reveals that 2010 and 2011 are not within the same general assessment period. In conclusion, with the board of review's submission, the record contains evidence that the assessment year in question, 2011, is in a different general assessment period than 2010. (See also 35 ILCS 200/9-215).

For these reasons the Property Tax Appeal Board finds that Section 16-185 of the Property Tax Code is not applicable to the instant appeal. Moreover, the appellant submitted no other timely substantive evidence to establish that the 2011 assessment of the subject property was incorrect. The Board also finds the board of review submitted both market data and equity information demonstrating the subject's assessment is reflective of market value and equitable as of January 1, 2011. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted on this record.

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. F...

Member

Richard A. ...

Member

Mark ...

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: September 19, 2014

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.