



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

APPELLANT: Lianett Lagunas & John Alvarez  
DOCKET NO.: 11-05970.001-R-1  
PARCEL NO.: 06-03-404-008

The parties of record before the Property Tax Appeal Board are Lianett Lagunas & John Alvarez, the appellants; 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:** \$ 21,990  
**IMPR.:** \$ 47,810  
**TOTAL:** \$ 69,800

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 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 one-story dwelling of frame construction with 1,230 square feet of living area. The dwelling was constructed in 1922. Features of the home include a full basement, central air conditioning, and a three-car

garage. The property has a 7,000 square foot site and is located in York Township, DuPage County.

The appellants requested the Property Tax Appeal Board carry forward its prior year's assessment based on the decision issued under Docket Number 10-01642.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$40,930 based on the weight and equity of the evidence in the record.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$69,800 was disclosed. The subject's assessment reflects an estimated market value of \$210,558 or \$171.19 per square foot of living area including land when applying the 2011 three-year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In a memorandum, the township assessor indicated the 2011 tax year was the beginning of a new quadrennial general reassessment year. In support of the subject's assessment, the board of review submitted sales and assessment information on four comparable properties with varying degrees of similarity when compared to the subject. The comparables sold from April to June of 2010 for prices ranging from \$167,000 to \$220,000 or from \$154.34 to \$341.28 per square foot of living area including land. These comparables have land assessments ranging from \$21,990 to \$22,280 or \$3.14 per square foot of land area. The comparables have improvement assessments ranging from \$33,390 to \$48,170 or from \$51.45 to \$100.61 per square foot of living area. The subject property has a land assessment of \$21,190 or \$3.14 per square foot of land area and an improvement assessment of \$47,810 or \$56.75 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The appellant contends the Property Tax Appeal Board should carry forward its prior year's assessment based on the decision issued under Docket Number 10-01642.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$40,930. The Board finds the appellants' argument is based upon a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15). The Board

finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code provides in relevant 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** (Emphasis Added) 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. (35 ILCS 200/16-185)

Based on this statutory language, the Board finds its decision for the 2010 tax year shall not be carried forward to the subsequent tax year. The Board finds that the 2011 tax year was the beginning of a new quadrennial general assessment period in DuPage County. As a result, the Board finds the subject's prior year's assessment should not be carried forward to the subsequent tax year and no change in the subject's assessment is warranted as a matter of law. The Board further finds that the DuPage County Board of Review submitted sales and assessment information demonstrating the subject's assessment was reflective of market value and was being equitably assessed. Therefore, the Board finds no reduction in the subject's assessment is justified based 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.



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: January 23, 2015



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.