FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Don & Shirley Swinkle
DOCKET NO.: 12-03172.001-R-1
PARCEL NO.: 09-24-108-002

The parties of record before the Property Tax Appeal Board are Don & Shirley Swinkle, the appellants, by attorney Richard D. Worsek of Worsek & Vihon, in Chicago, 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:	$61,510
IMPR.:	$69,940
TOTAL:	$131,450

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story (2-step ranch) dwelling of brick construction with 2,400 square feet of living area. The dwelling was constructed in 1979. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage of 792 square feet of building area. The property has a 13,770 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

The subject property is an owner occupied residence according to the appellants' evidence. This property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-03563.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the

assessment of the subject property to $139,990 based on the evidence submitted by the parties. In this 2012 appeal, the appellant through legal counsel submitted an appraisal of the subject property with an estimated market value of $382,000 as of January 1, 2011 to demonstrate the subject was overvalued. Based on this evidence the appellant requested a total assessment of $127,320 in order to reflect the appraised value at the statutory level of assessment of 33.33%.

The Property Tax Appeal Board takes judicial notice that 2011 and 2012 are within the same general assessment period for residential property in DuPage County. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215).

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling $160,880 was disclosed. As part of the submission, the board of review reported an equalization factor of 0.93900 was applied in 2012. In support of the subject's assessment, the board of review submitted descriptions and assessment information on three comparable sales to demonstrate 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.

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 2011 assessment. The Board finds based on the record that the subject property is an owner occupied dwelling and the Board takes judicial notice that 2011 and 2012 are within the same general assessment period. There is no indication that the subject property has recently sold in an arm's length transaction. 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 plus the application the equalization factor of 0.93900.

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: October 24, 2014

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.