



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

APPELLANT: Justin Fierz
DOCKET NO.: 12-03410.001-R-1
PARCEL NO.: 06-13-202-007

The parties of record before the Property Tax Appeal Board are Justin Fierz, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, 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: \$61,920
IMPR: \$165,540
TOTAL: \$227,460**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story dwelling of stone, Dryvit and brick exterior construction with 3,911 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached two-car garage.¹ The property has an approximately 9,379 square foot site and is located in Elmhurst, York Township, DuPage County.

¹ The board of review also described the subject dwelling as containing 4,477 square feet and the garage as a three-car structure despite the photograph of the dwelling that clearly depicts two garage doors. The board of review provided no schematic or other evidence to support the dwelling size and garage size determinations. The appellant's appraiser included a schematic drawing of the dwelling to support the stated dwelling size.

The subject property is an owner occupied residence² that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-03691.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$246,970 based on the evidence submitted by the parties. For this 2012 appeal, the appellant through legal counsel submitted the same appraisal evidence to demonstrate the subject was being overvalued.

The Property Tax Appeal Board takes notice that 2011 and 2012 were 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 2012 final assessment of the subject property totaling \$283,960 was disclosed. The board of review also reported that an equalization factor of 0.92100 was applied in 2012.

In support of the subject's estimated market value, the board of review submitted descriptions and sales information on four comparables to demonstrate the subject's assessment reflected the property's market value along with a memorandum from the township assessor.

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

² The appellant submitted an appraisal for the subject property which indicated the "occupant" is the owner.

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 record further indicates that the subject property is an owner occupied dwelling and that 2011 and 2012 are within the same general assessment period. There is no indication that the subject sold recently in an arm's length transaction that would establish a different fair cash value for the parcel. 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 of the equalization factor of 0.92100.

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: November 21, 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.