



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

APPELLANT: Syed T. Sohail
DOCKET NO.: 12-05020.001-R-1
PARCEL NO.: 07-27-209-004

The parties of record before the Property Tax Appeal Board are Syed T. Sohail, the appellant, 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: \$27,690
IMPR.: \$50,270
TOTAL: \$77,960

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 for the 2011 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2012 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 is improved with a two-story single family dwelling of frame and brick construction with 1,820 square feet of living area. The dwelling was constructed in 1995. Features of the property include a slab foundation, central air conditioning, one fireplace and a two-car garage. The property is located in Naperville, Naperville Township, DuPage County.

The appellant filed the appeal based on a contention of law. The appellant referenced the fact that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket Number 11-05931.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$83,320 based equity and the weight of the evidence. The appellant indicated the subject property is an owner occupied dwelling and that 2011 and 2012 were within the same general assessment period. The appellant requested the subject's assessment be reduced to \$79,660.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,470. The board of review also indicated that a township equalization factor of 0.93570 was applied in the 2012 tax year. The board of review submitted a copy of the decision of the Property Tax Appeal Board issued for the 2011 tax year under Docket No. 11-05931.001-R-1 in which the assessment was reduced to \$83,320. The board of review requested the assessment from the 2011 decision be rolled over to 2012 for a final assessment of \$83,320.

Conclusion of Law

The appellant raised a contention of law arguing that the subject's assessment should be reduced pursuant to section 16-185 of the Property Tax Code. The Board finds the evidence in the record supports a reduction to the subject's assessment on this basis.

The Board finds 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.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2011 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$83,320. The record further disclosed the subject property is an owner occupied dwelling and that the 2011 and 2012 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2011 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that an equalization factor of 0.93570 was applied in Naperville Township in tax year 2012. Applying the language of section 16-185 of the Property Tax Code to the 2011 assessment as determined by the Property Tax Appeal Board results in an assessment of \$77,960 ($\$83,320 \times 0.93570$), which is less than the 2012 assessment of the subject property of \$85,470. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is appropriate.

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

Mark Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.