



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

APPELLANT: Diana Maciunaite
DOCKET NO.: 13-04210.001-R-1
PARCEL NO.: 08-25-422-066

The parties of record before the Property Tax Appeal Board are Diana Maciunaite, 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: \$4,090
IMPR.: \$11,320
TOTAL: \$15,410

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 an owner occupied one-story residential condominium of brick construction with 730 square feet of living area. The condominium was constructed in 1979 and has central air conditioning. The property is located in Woodridge, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information that the subject property was purchased in March 2010 for a price of \$32,000. The appellant also presented information on four comparable sales. The comparables were improved with condominium units each with 730 square feet of living area that sold from June 2010 to July 2012 for prices ranging from \$28,000 to \$38,500. These comparables also had total assessments ranging from \$15,470 to \$15,780. A copy of the board of review decision submitted by the appellant disclosed the subject had a total assessment of \$15,780, which reflects a market value of \$47,359 when applying the 2013 three year average median level of assessments for DuPage County of 33.32%. Based on these sales the appellant requested the subject's assessment be reduced to \$12,517.

The appellant also referenced the fact that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2012 tax year under Docket No. 12-04673.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$16,010 based on an agreement of the parties.

The appellant also submitted a copy of the 2013 Change of Assessment Notice disclosing that the DuPage County Supervisor of Assessments had applied an equalization factor of .9625. The notice also disclosed the subject property was receiving the general residential homestead exemption.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. After reviewing the record and considering the evidence, the Board finds, pursuant to section 16-185 of the Property Tax Code, the evidence in the record supports a reduction to the subject's assessment.

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. [Emphasis added.]

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2012 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$16,010. The record further disclosed the subject property is an owner occupied dwelling. The Board also takes notice that 2012 and 2013 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2012 tax year was not reversed or modified upon review and there was no evidence the property subsequently sold establishing a different fair cash value. The record also disclosed that an equalization factor of 0.9625 was applied in tax year 2013. Applying the language of section 16-185 of the Property Tax Code to the 2012 assessment as determined by the Property Tax Appeal Board results in an assessment of \$15,410 ($\$16,010 \times 0.9625$), which is less than the 2013 assessment of the subject property of \$15,780. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). 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

Klaus 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.