



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

APPELLANT: Katherine Kishka  
DOCKET NO.: 15-05037.001-R-1  
PARCEL NO.: 08-11-401-013

The parties of record before the Property Tax Appeal Board are Katherine Kishka, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$37,420  
**IMPR.:** \$43,390  
**TOTAL:** \$80,810

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 2015 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 split-level dwelling of frame construction with 1,336 square feet of living area. The dwelling was constructed in 1961. Features of the home include a partial finished basement, central air conditioning, a fireplace and a 252 square foot garage. The property has a 12,194 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on January 30, 2014 for a price of \$170,000 or for \$127.75 per square foot of living area, land included. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the seller was Household Finance, the parties to the transaction were not related; the property was sold using a realtor; the property had been advertised on the open market with the Multiple Listing Service (MLS); and it was on the market for 112 days prior to its sale. In further support of the transaction, the appellant submitted a copy of the settlement statement and the MLS listing sheet. Based on this

evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,810. The subject's assessment reflects a market value of \$242,673 or \$181.64 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. The comparables were located from 0.15 to 0.69 of a mile from the subject property, and three of the comparables had the same neighborhood code as the subject. The comparables are situated on sites containing from 11,176 to 14,352 square feet of land area. The comparables consist of split-level dwellings with 1,336 square feet of living area each. The dwellings were constructed from 1959 to 1964. The comparables sold from February 2014 to June 2015 for prices that ranged from \$220,000 to \$315,000 or from \$164.67 to \$235.78 per square foot of living area, land included. As part of its submission, the board of review also provided a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) for the subject's sale. The transfer declaration revealed that the seller was a financial entity. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In this appeal, the Board considered the sale of the subject property and the five comparable sales submitted by the board of review. The subject property sold on January 30, 2014 for a price of \$170,000 or for \$127.75 per square foot of living area, land included. The Board gave less weight to the subject's sale because its January 2014 sale date was not as proximate to the January 1, 2015 assessment date as the sale dates of four of the board of review comparables. The Board finds the best evidence of market value in the record to be board of review comparables #1 and #3 through #5.<sup>1</sup> These four comparables sold from June 2014 to June 2015 for prices that ranged from \$260,000 to \$315,000 or from \$194.61 to \$235.78 per square foot of living area, land included. Moreover, these comparables were located within 0.69 of a mile of the subject and were also very similar in design, exterior construction, age, living area and foundation. The subject's assessment reflects a market value of \$181.64 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on a square-foot basis and in terms of overall value. Based on this record, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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<sup>1</sup> Board of review comparable #2 sold in February 2014 and also received less weight.

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



Acting Member



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: \_\_\_\_\_

May 19, 2017



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.