



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

APPELLANT: Amanda Raymond  
DOCKET NO.: 15-05310.001-R-1  
PARCEL NO.: 08-16-401-023

The parties of record before the Property Tax Appeal Board are Amanda Raymond, the appellant, by attorney Greg Earl, Attorney at Law in Geneva; 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:** \$44,990  
**IMPR.:** \$86,080  
**TOTAL:** \$131,070

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 2-story dwelling of frame construction with 2,576 square feet of living area. The dwelling was constructed in 1986. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 460 square foot garage. The property has a 9,498 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 completed Section IV – Recent Sale Data of the appeal form disclosing the subject property was purchased on January 30, 2012 for a price of \$365,000 or \$141.69 per square foot of living area. The sale was handled through a realtor, was advertised for sale through the Multiple Listing Service, and had been on the market for “months”. The sale was not between family or related corporations. 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 \$131,070. The subject's assessment reflects a market value of \$393,604 or \$152.80 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 four comparable sales. They are described as part 1-story and part 2-story dwellings of frame construction built from 1979 to 1985. They range in size from 2,548 to 2,714 square feet of living area. They feature full or partial unfinished basements, central air conditioning, 1 or 2 fireplaces, and garages that range in size from 441 to 555 square feet of building area. They are located a distance of .09 to .23 of a mile from the subject. These comparables sold between July 2014 and May 2015 for prices ranging from \$389,000 to \$432,000 or from \$152.67 to \$161.54 per square foot of living area land included.

The appellant submitted rebuttal evidence.

### **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.

The appellant provided evidence that the subject property sold in January 2012 for \$365,000 in a transaction that had the characteristics of an arm's-length transaction. However, the Board finds this sale somewhat dated in that it occurred approximately 35 months prior to the assessment date of the subject. The Board finds the best evidence of market value in the record to be the board of review's four comparables which sold within seven months of the assessment date of the subject for prices ranging from \$152.37 to \$161.54 per square foot of living area. These comparables were very similar to the subject in location, style, construction, dwelling size and age. The subject's assessment reflects a market value of \$152.80 per square foot of living area which is within the low end of the range established by the best comparables in the record. The Board finds the subject's assessment is supported by these comparable sales and a reduction in the subject's assessment is not justified.

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



Acting Member



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: June 23, 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.