



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

APPELLANT: Sandra Zenkeviciute
DOCKET NO.: 15-05599.001-R-1
PARCEL NO.: 08-15-108-215

The parties of record before the Property Tax Appeal Board are Sandra Zenkeviciute, the appellant; 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: \$3,890
IMPR.: \$29,680
TOTAL: \$33,570

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 one-level condominium of frame construction with 980 square feet of living area.¹ The dwelling was constructed in 1974. Features of the home include a concrete slab foundation and central air conditioning.² The property is located in Lisle, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables are improved with one-level

¹ The parties provided conflicting descriptions of the subject property. The board of review described the subject as having two levels; however, the appellant stated the subject is on one level. The board of review provided the subject's property record card, which revealed the subject is on one level. The board of review also claimed the subject as having brick exterior construction. The Board finds the appellant submitted a copy of the subject's data sheet from the Lisle Township Assessor's office which indicates the subject has frame exterior construction.

² The appellant described the subject as having central air conditioning, while the board of review stated it did not. The township assessor's data sheet indicates the subject has central air conditioning.

condominiums of frame construction. The dwellings were constructed in 1970 or 1974. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates that comparable #1 has 780 square feet of living area and an improvement assessment of \$22,720 or \$29.13 per square foot of living area. Comparables #2 and #3 have 1,020 square feet of living area and improvement assessments of \$29,180 or \$28.61 per square foot of living area. As documentation, the appellant submitted copies of data sheets from the Lisle Township Assessor's Office and a spreadsheet with adjustments for differences between the subject and the appellant's comparables. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$25,556 or \$26.08 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$33,570. The subject property has an improvement assessment of \$29,680 or \$30.29 per square foot of living area. In support of its contention of the subject's correct assessment, the board of review through the Lisle Township Assessor's Office submitted information on nine equity comparables located in the same neighborhood as the subject. The board of review's grid analysis indicates the subject (see Footnote 1) and the comparables are improved with two-level condominiums of brick exterior construction. Each dwelling was constructed in 1974. The comparables had varying degrees of similarity when compared to the subject. Each dwelling has 980 square feet of living area. The comparables' improvement assessments range from \$29,270 to \$30,100 or from \$29.87 to \$30.71 per square foot of living area. As documentation, the board of review presented a map showing the location of the subject and the comparables submitted by the parties and a copy of the subject's property record card. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented conflicting descriptions regarding twelve suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1, because it had significantly less living area than the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 and the comparables submitted by the board of review. The Board finds these comparables were more similar to the subject in living area and were very similar in location, age and foundation. These comparables had improvement assessments ranging from \$28.61 to \$30.71 per square foot of living area. The subject's improvement assessment of \$30.29 per square foot of living area falls within the range of improvement assessments established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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.