



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

APPELLANT: Simona Buckiunaite  
DOCKET NO.: 15-05601.001-R-1  
PARCEL NO.: 08-24-323-004

The parties of record before the Property Tax Appeal Board are Simona Buckiunaite, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$6,130  
**IMPR.:** \$13,201  
**TOTAL:** \$19,331

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 1,078 square feet of living area. The dwelling was constructed in 1980. Features include central air conditioning, a fireplace and an attached one-car garage. The property is located in Woodridge, 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 September 15, 2014, for a price of \$58,000. The appellant partially completed Section IV – Recent Sale Date of the residential appeal form, disclosing the seller was the owner of record, the sale was not a transfer between family members, the property sold by a realtor, and the property had been advertised for sale using the Multiple Listing Service (MLS). To document the transaction, the appellant submitted copies of the settlement statement, the MLS data sheet and the listing and property and

history report. The settlement statement revealed commissions were paid to two realty firms. The MLS data sheet and the listing history report revealed the subject was listed for sale on August 21, 2013, at a price of \$86,000. After 371 days on the market, the subject property sold for a price of \$58,000. The MLS data sheet also revealed that buyer would be responsible for \$12,000 in past due homeowner's association fees; the subject was being sold in "as is" condition; and the property was in need of repair: "DO NOT GO ON BALCONY! UNSAFE!!." 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 \$35,560. The subject's assessment reflects a market value of \$106,787 or \$99.06 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 through the Lisle Township Assessor submitted information on three comparable sales. Based upon a map submitted by the board of review, the properties were located in close proximity to the subject property. The properties were improved with frame dwellings that were constructed from 1981 to 1983.<sup>1</sup> The comparables had varying degrees of similarity when compared to the subject. The dwellings have 1,238 or 1,292 square feet of living area. The comparables sold from January to May 2015 for prices ranging from \$138,000 to \$147,000 or from \$111.47 to \$113.78 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal brief.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property on September 15, 2014 for a price of \$58,000. The appellant provided ample evidence demonstrating the sale had many of the elements of an arm's length transaction. The appellant partially completed Section IV – Recent Sale Data of the appeal form, disclosing the parties to the transaction were not related and the property had been advertised on the open market. In further support of the transaction, the appellant submitted copies of the settlement statement, the MLS data sheets and the listing and history report. The settlement statement disclosed that commissions were paid to two realty firms, and the MLS data sheet revealed the subject had

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<sup>1</sup> The township assessor did not provide the comparables' story height.

been advertised for sale. The Board finds the purchase price is below the market value reflected by the subject's assessment.

The Board finds the board of review attempted to challenge the arm's length nature of the subject's transaction but was not able to refute the contention that the subject's purchase price was reflective of market value. The board of review presented three comparable sales as being more reflective of market value. Although the comparables were similar to the subject in many ways, the Board finds the sales provided by the board of review did not refute the fact that the subject property was the subject matter of a sale involving unrelated parties after having been advertised for sale. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.



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Chairman



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Member



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Acting Member



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Member



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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: August 18, 2017



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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.