



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

APPELLANT: Victor Laukaitis
DOCKET NO.: 16-05295.001-R-1
PARCEL NO.: 08-14-311-004

The parties of record before the Property Tax Appeal Board are Victor Laukaitis, 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: \$50,640
IMPR.: \$37,850
TOTAL: \$88,490

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 2016 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-story dwelling of brick exterior construction with 1,497 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a finished basement, central air conditioning and a 418-square foot garage. The subject property has a 19,996-square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellants appeal is based on overvaluation. In support of the overvaluation argument, the appellants submitted four comparable sales located within .50 of a mile from the subject property. The comparables consist of one, 2-story, one, tri-level¹, and two, 1-story dwellings that range in age from 44 to 60 years old. The homes range in size from 1,417 to 1,662² square feet of living area and are situated on sites ranging in size from 19,917 to 24,825 square feet of land area. All comparables have a basement, two of which are finished. The comparables have

¹ A photograph provided by the appellant of comparable #4 appears to depict a tri-level dwelling.

² The appellant and the board of review differ significantly as to the dwelling size of comparable #4.

central air conditioning; one has a fireplace. The dwellings have garages ranging in size from 400 to 600 square feet of building area. The comparables sold from October 2014 to September 2016 for prices ranging from \$233,000 to \$346,000 or from \$140.19 to \$221.65 per square foot of living area, including land.³

The appellant's submission also included listing sheets from Trulia and Realtor.com.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$85,000 which would reflect a market value of approximately \$255,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$88,490. The subject's assessment reflects an estimated market value of \$265,816 or \$177.57 per square foot of living area including land when applying DuPage County's 2016 three-year average median level of assessment of 33.29% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the assessment the board of review submitted a map and four comparable sales identified by the township assessor's office, improved with one, split-level, one, T mid-level and two, 1-story dwellings that were constructed from 1959 to 1976. The comparables are located within .49 of mile from the subject property. The homes ranged in size from 1,468 to 1,931 square feet of living area and are situated on sites ranging in size from 19,454 to 29,407 square feet of land area. Each comparable has a basement, three of which are finished. Two comparables have central air conditioning; three have fireplaces. The dwellings have garages ranging in size from 420 to 605 square feet of building area. The comparables sold from May to December of 2015 for prices ranging from \$285,000 to \$346,000 or from \$174.78 to \$218.43 per square foot of living area, including land.

In response to the appeal, the board of review submitted the Multiple Listing Service sheets for the appellant's comparable sales #1 and #4 and the PTAX-203, Illinois Real Estate Transfer Declaration for the appellant's comparable sale #4 submitted by the Lisle Township Assessors Office. The assessor contends that the appellant's comparable sales #1 and #4 had recent sale dates of June and September of 2016.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant apologized for having incorrect information in the grid analysis and submitted a Zillow estimate for the subject property as evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

³ The board of review provided specific sale dates and prices for the appellant's comparable sales in the grid analysis and Multiple Listing Service sheets for comparable sale #1 and #4.

Pursuant to section 1910.66(c) of rules of the Property Tax Appeal Board, the Board finds the Zillow estimate submitted by the appellant is improper rebuttal evidence and will not be considered in determining the correct assessment of the subject property for the tax year at issue.

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 Board finds the best evidence of market value in the record to be the appellant's comparables #1 and #3 and the board of review's comparables #1 and #2. These properties sold proximate in time to the January 1, 2016 assessment date at issue and were more similar to the subject in location, age, dwelling size, design and/or other features. These comparables sold for prices ranging from \$233,000 to \$337,500 or from \$140.19 to \$193.62 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$265,816 or \$177.57 per square foot of living area including land, which falls within the range established by the best sales comparables in this record. The Board gave less weight to the appellant's comparable #2 due to its 2014 sale date which is less proximate in time to the January 1, 2016 assessment date at issue. Less weight was also given to the appellant's comparable #4 and the board of review's comparables #3 and #4 due to their difference in dwelling design when compared to the subject property.

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.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: September 18, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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