



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

APPELLANT: Christi Lilijestrand  
DOCKET NO.: 17-05528.001-R-1  
PARCEL NO.: 06-17-218-007

The parties of record before the Property Tax Appeal Board are Christi Lilijestrand, 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:** \$ 19,500  
**IMPR.:** \$ 93,980  
**TOTAL:** \$113,480

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 2017 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 style dwelling of brick and frame exterior construction that has 2,062 square feet of living area. The dwelling was constructed in 1961. The home features a partial finished basement, central air conditioning, a fireplace and a 441 square foot garage. The subject has a 7,500 square foot site. The subject property is located in York Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment was not challenged. In support of these claims, the appellant submitted a grid analysis of six comparables located in close proximity to the subject. The comparables consist of split-level style dwellings of brick and frame exterior construction that were built from 1959 to 1966. Four comparables have a partial finished basement and one comparable has a partial unfinished basement. The comparables have central air conditioning and a garage that range in size from

258 to 552 square feet of building area. The dwellings range in size from 1,257 to 2,239 square feet of living area and are situated on sites that range in size from 7,500 to 11,039 square feet of land area. The comparables have improvement assessments ranging from \$44,120 to \$75,940 or from \$33.20 to \$44.98 per square foot of living area. Comparables #1, #4, #5 and #6 sold from September 2015 to February 2017 for prices ranging from \$207,000 to \$280,000 or from \$125.06 to \$164.68 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$113,480. The subject's assessment reflects an estimated market value of \$340,474 or \$165.12 per square foot of living area including land area when applying DuPage County's 2017 three-year average median level of assessment of 33.33%. The subject property has an improvement assessment of \$93,980 or \$45.58 per square foot of living area.

In support of the subject's assessment, the board of review submitted a grid analysis of seven comparables located in close proximity to the subject. The comparables consist of split-level style dwellings of brick and aluminum or frame and brick exterior construction that were built from 1962 to 1969. Five comparables have a partial finished basement; one comparable has a partial unfinished basement and one comparable does not have a basement. The comparables have central air conditioning; five comparables have a fireplace; and each comparable has a garage that contains 420 or 441 square feet of building area. The dwellings range in size from 1,926 to 2,186 square feet of living area and are situated on sites that range in size from 7,521 to 12,173 square feet of land area. The comparables have improvement assessments ranging from \$82,910 to \$104,810 or from \$37.93 to \$52.46 per square foot of living area. Comparables #1 and #4 sold in July and November 2016 for prices of \$367,000 and \$417,000 or \$167.89 and \$216.51 per square foot of living area including land. 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 as an alternative basis of the appeal. 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.

The record contains six comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable sales #4, #5 and #6. Comparable #4 sold in 2015, which occurred less proximate in time to the subject's January 1, 2017 assessment date. Comparables #5 and #6 are smaller in dwelling size when compared to the subject. The Board finds the remaining comparable sales are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from April to November 2016 for prices ranging from \$280,000 to \$417,000 or from \$125.06 to \$216.51 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$340,474 or \$165.12 per square foot of living area including land, which falls within that range

established by the comparable sales contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer also argued assessment inequity as one of the basis to 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 failed to meet this burden of proof.

The Board finds the record contains 13 assessment comparables submitted by both parties. The Board gave less weight to comparables #3, #5 and #6 submitted by the appellant due to their smaller dwelling size when compared to the subject. The Board gave less weight to comparables #3 and #6 submitted by the board of review. Comparable #3 does not have a basement and comparable #6 has an unfinished basement, inferior when compared to the subject's partial finished basement. The Board find the remaining eight comparables are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$62,460 to \$126,260 or from \$33.20 to \$52.46 per square foot of living area. The subject property has an improvement assessment of \$93,980 or \$45.58 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject property is uniformly assessed and no reduction in the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: August 18, 2020



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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