



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

APPELLANT: Inga Sapalaite  
DOCKET NO.: 19-07920.001-R-1  
PARCEL NO.: 08-04-412-111

The parties of record before the Property Tax Appeal Board are Inga Sapalaite, 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:** \$1,980  
**IMPR.:** \$18,860  
**TOTAL:** \$20,840

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 condominium unit of brick exterior construction with 755 square feet of living area. The building was constructed in 1970 and features one bedroom, one bathroom and central air conditioning.<sup>1</sup> The property is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis, Multiple Listing Service (MLS) sheets and/or copies of deed information on three comparable sales located within 0.10 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with one-story condominium units of brick exterior construction that range in size from 756 to 811 square feet of living area. The dwellings were each built in 1970 and feature one full

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<sup>1</sup> Features of the subject property were reported in the subject's property record card, submitted by the board of review.

bathroom and central air conditioning. The properties sold from March 2016 to June 2017 for prices ranging from \$40,750 to \$47,500 or from \$50.75 to \$62.83 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$14,000 which reflects a market value of \$42,004 or \$55.63 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,840. The subject's assessment reflects a market value of \$63,171 or \$83.67 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis and copies of the PTAX-203 - Illinois Real Estate Transfer Declaration on three comparable sales located in the same assessment neighborhood code as the subject property. The board of review commented that the subject and all comparables sales are "1 bedroom/1 bathroom condo units in Lisle Place Condominium." The comparables are improved with one-story dwellings of brick exterior construction that range in size from 785 to 814 square feet of living area. The homes were each built in 1970 and feature central air conditioning. The properties sold from January 2018 to April 2019 for prices ranging from \$65,000 to \$70,000 or from \$79.85 to \$89.17 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which sold in either 2016 or 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the board of review comparables which sold more proximate to the assessment date at issue and are similar to the subject in location, age, design, dwelling size and features. These comparables sold from January 2018 to April 2019 for prices ranging from \$65,000 to \$70,000 or from \$79.85 to \$89.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$63,171 or \$83.67 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record on an overall basis and within the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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.

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Chairman



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Member



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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: July 19, 2022



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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 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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