



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

APPELLANT: Inga Sapalaite
DOCKET NO.: 19-07925.001-R-1
PARCEL NO.: 08-04-412-060

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: \$2,830
IMPR.: \$23,760
TOTAL: \$26,590

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 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 condominium unit of brick and frame exterior construction with 1,088 square feet of living area. The condominium was constructed in 1970 and features central air conditioning and two full baths. 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 information on four comparable sales with the same assessment neighborhood code as the subject. Comparable #1 is the sale of the subject property. Comparables #2, #3 and #4 are described as condominium units of brick and vinyl exterior construction ranging in size from 1,016 to 1,093 square feet of living area and were constructed in 1970. Each unit has central air conditioning and two full baths. The comparables sold from March 2019 to April 2020 for prices ranging from \$45,000 to \$60,000 or from \$41.17 to \$59.05 per square foot of living area, including land. The appellant also submitted information

disclosing the subject property was purchased in June 2018 for \$40,000 from Duetsche Bank National Trust Company, the parties to the transaction were not related, the property was not advertised for sale and the property sold due to a foreclosure auction. The appellant also submitted a Quit Claim Deed associated with the subject sale. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,590. The subject's assessment reflects a market value of \$80,600 or \$74.08 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 the subject's assessment, the board of review submitted information provided by the township assessor on three comparable sales with the same assessment neighborhood code as the subject. The comparables are improved with condominium units of brick exterior construction ranging in size from 1,079 to 1,088 square feet of living area and were constructed in 1970. Each unit has central air conditioning and two full baths. The comparables sold from March 2018 to January 2019 for prices ranging from \$103,000 to \$105,000 or from \$95.28 to \$97.31 per square foot of living area, including land. The assessor provided a real estate transfer declaration associated with the sale of the subject and each comparable sale along with a location map of both parties' comparables in relation to the subject. The board of review also disclosed the subject sale was a Bank REO (real estate owned). Based on this evidence, the board of review requested that the subject property'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 Board finds the evidence disclosed that the appellant purchased the subject property in June 2018 for a price of \$40,000 from Deutsche Bank National Trust Company. The appellant disclosed the parties to the transaction were not related, the property was sold by the owner of record and the property was sold due to a foreclosure auction. The board of review provided the real estate transfer declaration associated with the purchase of the subject property. The Board finds, however, the fact the property was REO (real estate owned) by Deutsche Bank National Trust Company and sold at auction calls into question whether the purchase price is reflective of fair cash value. Thus, the Board has given little weight to the subject's purchase price in determining its correct assessment.

The Board finds the parties submitted seven comparable sales for consideration. The Board gives less weight to appellant's comparable #4 as it sold in April 2020 which is less proximate in time to the January 1, 2019 assessment date than the other sales in the record. The Board finds the best evidence of the subject's market value to be appellant's comparable #1, #2 and #3 along

with the board of review comparables which sold proximate in time to the January 1, 2019 assessment date. These comparables are also similar to the subject in location, age, size and features. These comparables sold from March 2018 to September 2019 for prices ranging from \$45,000 to \$105,000 or from \$41.17 to \$97.31 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$80,600 or \$74.08 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Therefore, after considering adjustments to the best comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

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: July 19, 2022



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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