



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

APPELLANT: Laimute Baikauskaite  
DOCKET NO.: 19-07928.001-R-1  
PARCEL NO.: 08-04-412-101

The parties of record before the Property Tax Appeal Board are Laimute Baikauskaite, 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:** \$ 2,130  
**IMPR.:** \$18,850  
**TOTAL:** \$20,980

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 residential condominium unit in a four-story building of brick and vinyl siding exterior construction. The subject unit contains 811 square feet of living area. The condominium building was constructed in 1970. Features of the unit include central air conditioning. The property is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal based both upon a recent purchase price and comparable sales. The appellant failed to complete Section IV of the Residential Appeal petition concerning the purchase of the property. The appellant reported the subject property was purchased in April 2017 for a price of \$41,300. In support of this assertion, the appellant provided a copy of the Sheriff's Deed in Judicial Sale issued on or about May 8, 2017 depicting the sale of the property for \$41,300.

In further support of the overvaluation argument, the appellant completed the Section V grid analysis with data on three properties, where comparable #2 is the subject property. Comparables #1 and #3 are each located in the same assessment neighborhood code as the subject and within .1 of a mile from the subject. The comparables are located in either a two-story or a four-story condominium building of brick and vinyl siding exterior construction which were each built in 1970. The comparable condominium units contain 803 and 756 square feet of living area, respectively, and feature central air conditioning. The comparables sold in March 2016 and June 2017 for prices of \$40,750 and \$47,500 or for \$50.75 and \$62.83 per square foot of living area, including land, respectively. In further support, the appellant supplied copies of the Multiple Listing Service (MLS) data sheets for comparables #1 and #3. The MLS depicts that comparable #1 was an REO bank owned property and comparable #3 was sold as-is according to the data sheets.

Based on this evidence, the appellant requested a total assessment of \$14,000 which would reflect a market value of \$42,004 or \$51.79 per square foot of living area, including land, when using 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 \$20,980. The subject's assessment reflects a market value of \$63,595 or \$78.42 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 through the Lisle Township Assessor's Office submitted information on three comparable sales in a grid analysis and also reiterated the appellant's comparable sales #1 and #3 in a grid. Additional documentation included a map depicting the locations of the subject and both parties' comparables along with the subject's property record card and Illinois Real Estate Transfer Declarations PTAX-203 documents for each of the board of review comparable sales. Both parties' comparables are located in close proximity to the subject as shown on the map. Each of the board of review comparable residential condominium units are located in condominium buildings of brick exterior construction that were built in 1970. The comparable condominium units range in dwelling size from 785 to 814 square feet of living area and each residential condominium has central air conditioning. The 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. Based on the foregoing 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. 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 appellant contends in part that the subject's purchase price via a Sheriff's Deed in Judicial Sale for \$41,300 in April 2017 should be reflective of the subject's market value as of the assessment date herein of January 1, 2019. The appellant did not complete Section IV – Recent Sale Data to report the name of seller, whether the parties were related, how the property was sold, whether it was on the market and/or for how long it was on the market. The Board finds there is no evidence in the record that the sale had any of the elements of an arm's length sale transaction, whether the property was advertised on the open market and/or whether the sale price was reflective of market value at the time of sale. Lastly and most importantly, the Board finds that besides the questionable duress nature of a sale via sheriff's deed, the reported sale occurred remote in time in 2017 as compared to the valuation date at issue in this appeal of January 1, 2019. Therefore, the Board has given the sale of the subject little consideration in this appeal.

Alternatively on market value grounds, the record contains information on five sales provided by the parties for consideration by the Property Tax Appeal Board. The evidence in the record disclosed the appellant's sales were bank owned and sold in as-is condition, respectively. Section 1-23 of the Property Tax Code (Code) defines a compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the subject's assessment.

The sales provided by the parties had varying degrees of similarity to the subject property with a high degree of similarity in location, age, dwelling size and air conditioning feature. Each of the appellant's sales have elements of being distressed or compulsory sales as well as having condition issues, and thus set the low end of the range. Furthermore, the appellant's sales were dated having occurred in 2016 and 2017 for a valuation of the subject property as of January 1, 2019. In contrast, the sales identified by the township assessor appear to be more indicative of arm's length transactions reflective of fair cash value and set the upper end of the range that occurred more proximate to the assessment date. The Board gives most weight to the sales provided by the board of review as these comparables appear to be most similar to the subject in condition and appear to be more representative of market absent any compulsion or duress. These comparables sold 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 \$63,595 or \$78.42 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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.



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:

May 17, 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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