



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

APPELLANT: Vygante Palshmitas
DOCKET NO.: 19-08985.001-R-1
PARCEL NO.: 08-01-407-030

The parties of record before the Property Tax Appeal Board are Vygante Palshmitas, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$45,490
IMPR.: \$41,160
TOTAL: \$86,650

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 one-story dwelling of frame exterior construction with 1,208 square feet of living area. The dwelling was constructed in 1956. Features of the home include central air conditioning and one fireplace.¹ The property is located in Downers Grove, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within .80 of a mile from the subject property. The comparables consist of one-story dwellings ranging in size from 1,062 to 1,440 square feet of living area. The dwellings were constructed from 1952 to 1962. Four

¹ The board of review reported the subject has central air conditioning and a fireplace which was unrefuted by the appellant.

comparables are reported to have basements. Each comparable has a garage ranging in size from 400 to 1,056 square feet of building area. The comparables sold from January to September 2018 for prices ranging from \$246,000 to \$282,500 or from \$170.83 to \$244.82 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 of \$88,700. The subject's assessment reflects a market value of \$268,869 or \$222.57 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 response to the appeal, the board of review submitted a grid analysis of the appellant's comparables prepared by the township assessor that noted each comparable has a site ranging in size from 11,155 to 27,000 square feet of land area and comparable #1 was in poor condition and was demolished after the sale.

In support of its contention of the correct assessment, the board of review submitted a grid analysis prepared by the township assessor on four comparable sales located within .26 miles from the subject.² Board of review comparable #3 is a duplicate sale of appellant's comparable #5. The comparables are described as ranch style dwellings of frame or brick exterior construction that range in size from 922 to 1,278 square feet of living area. The dwellings were constructed from 1952 to 1959 and have basements with three having finished area. Two comparables have central air conditioning. Each comparable has a garage ranging in size from 400 to 652 square feet of building area. The properties sold from May 2018 to February 2019 for prices ranging from \$274,900 to \$439,000 or from \$223.13 to \$343.51 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's failure to respond or object to the appellant's comparables should serve as an admission that they are acceptable sales comparables. The appellant's attorney further argued that board of review comparables #1, #2 and #4 have finished basement area unlike the subject. In addition, comparable #4 is 23% smaller in size than the subject. In a rebuttal grid analysis, counsel reiterated the five best comparable sales in the record and contended the subject's assessment should be reduced.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

² The board of review submitted a map depicting the locations of both parties' comparables in relation to the subject.

The parties submitted eight comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellant's comparable #1 as the dwelling was demolished after the sale which calls into question the condition of the property at the time of sale. Furthermore, the dwelling was 19% larger in size than the subject dwelling. The Board gives less weight to appellant's comparable #3 which has a considerably larger site size than the subject. The Board also gives less weight to board of review comparables #1, #2, and #4 which have finished basement area unlike the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #4 and #5 which includes the common comparable. These comparables overall are more similar in site size, dwelling size age and features when compared to the subject. However, each comparable has a basement and garage unlike the subject which suggests downward adjustments to make them more equivalent to the subject. They sold from January to September 2018 for prices ranging from \$260,000 to \$282,500 or from \$223.13 to \$244.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$268,869 or \$222.57 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on an overall market value basis and below on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a 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:

August 23, 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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