



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

APPELLANT: Lissy Baca
DOCKET NO.: 23-05725.001-R-1
PARCEL NO.: 08-12-213-019

The parties of record before the Property Tax Appeal Board are Lissy Baca, the appellant, by attorney Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$57,790
IMPR.: \$73,070
TOTAL: \$130,860

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 2023 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 dwelling of frame exterior construction with 1,144 square feet of above grade living area. The dwelling was constructed in 1968. Features of the home include a basement/lower level with finished area, central air conditioning and a 484 square foot garage. The property has an approximately 13,460 square foot site and 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 three comparable sales located either next door or three blocks from the subject property. The comparables have sites that range in size from 8,538 to 13,961 square feet of land area and are improved with split-level or tri-level dwellings of frame exterior construction ranging in size from 1,228 to 1,868 square feet of above grade living area. The dwellings were built from 1958 to 1973. Each comparable has a basement/lower level, with

two having finished area. Each dwelling is reported to have central air conditioning and a garage with either 440 or 484 square feet of building area. The properties sold from February 2021 to February 2022 for prices ranging from \$330,000 to \$415,000 or from \$222.16 to \$333.88 per square foot of above grade living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$107,940 which reflects a market value of \$323,852 or \$283.09 per square foot of above grade 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 \$130,860. The subject's assessment reflects a market value of \$392,619 or \$343.20 per square foot of above grade living area, land included, when using the statutory level of assessment of 33.33%.¹

The board of review critiqued the appellant's comparable #2, submitting a photograph and comments contending the property lacked an air conditioning unit and had a lower level drainage issue at the time of the property's February 2021 sale, which was not refuted by the appellant.

In support of its contention of the correct assessment the board of review submitted property record cards, a map depicting the subject and both parties comparables together with two grid analyses with information on three comparable sales located from 0.12 of a mile to 1.07 miles from the subject property. The comparables have sites that range in size from 8,965 to 14,173 square feet of land area and are improved with split-level or tri-level dwellings of frame or brick exterior construction ranging in size from 1,188 to 1,251 square feet of above grade living area. The homes were built from 1956 to 1972. Each comparable has a basement/lower level with finished area, central air conditioning and a garage ranging in size from 308 to 600 square feet of building area. Two homes each have one fireplace. Comparable #3 has an inground swimming pool. The properties sold in May 2022 and February 2023 for prices ranging from \$408,000 to \$455,501 or from \$343.43 to \$364.11 per square foot of above grade 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 appellant comparables #2 and #3 which sold in 2021, less proximate to the January 1, 2023 assessment date and/or differ from the subject in dwelling size. Furthermore, appellant

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

comparable #2 appears to lack functioning central air conditioning at the time of sale. The board also gives less weight to board of review comparable #3 which has an inground swimming pool and is located less proximate to the subject than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #1 along with board of review comparables #1 and #2 which sold more proximate to the assessment date at issue and are more similar to the subject in location, age, dwelling size and most features. These best comparables sold from February 2022 to February 2023 for prices ranging from \$410,000 to \$455,501 or from \$333.88 to \$364.11 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$392,619 or \$343.20 per square foot of above grade living area, including land, which falls below the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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: _____

February 18, 2025



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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