



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

APPELLANT: Lisa Benco
DOCKET NO.: 23-05838.001-R-1
PARCEL NO.: 08-24-311-002

The parties of record before the Property Tax Appeal Board are Lisa Benco, 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: \$48,480
IMPR.: \$57,150
TOTAL: \$105,630

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 1-story dwelling of frame exterior construction with 1,546 square feet of living area. The dwelling was constructed in 1974. Features of the home include a basement, central air conditioning,¹ a fireplace, and a 484 square foot garage. The property has a 5,917 square foot site and is located in Woodridge, 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 within 0.2 of a mile from the subject, together with a map depicting the locations of the comparables in relation to the subject. The parcels range in size from 6,688 to 8,269 square feet of land area and are improved with 1-story homes of frame exterior construction with 1,546 square feet of living area. The dwellings

¹ The parties differ regarding the subject's central air conditioning amenity. The Board finds the best evidence of this amenity is found in the appellant's evidence, where the appellant indicated the subject is an owner-occupied residence and has central air conditioning.

were built in 1974 or 1975. Each home has a basement, two of which have finished area, central air conditioning, and a 484 square foot garage. One home has a fireplace. The comparables sold from August 2020 to November 2021 for prices ranging from \$237,275 to \$260,000 or from \$153.48 to \$168.18 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 \$105,630. The subject's assessment reflects a market value of \$317,780 or \$205.55 per square foot of living area, land included, when using the 2023 three year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.21 of a mile from the subject, together with maps depicting both parties' comparables in relation to the subject. The maps depict the subject backing to Lake Harriet Park/Lake Harriet, the appellant's comparable #1 backing to Lake Harriet Park, and the board of review's comparable #3 backing to Lake Harriet Park/Lake Harriet.

The board of review's comparables have sites ranging in size from 6,044 to 7,913 square feet of land area and are improved with 1-story homes of frame exterior construction with 1,546 square feet of living area. The dwellings were built in 1974 or 1976. Each home has a basement and a 484 square foot garage. One home has central air conditioning and two homes each have a fireplace. The comparables sold from August 2021 to October 2023 for prices ranging from \$300,000 to \$375,000 or from \$194.05 to \$242.56 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparable #3 sold after the January 1, 2023 assessment date.

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.Adm.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.Adm.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.

As an initial matter, the Board notes that although the county assessing officials consider sales in the prior three years in their mass appraisal process, the Board is not limited to considering sales only occurring before the assessment date. The Board considers all arm's length sales of comparable properties presented by the parties that sold proximate in time to the assessment date in determining the market value of the subject property.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #1, which sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #3, which sold more proximate in time to the assessment date and are similar or identical to the subject in dwelling size, age, location, site size, and most features. These comparables sold for prices of \$339,000 and \$375,000 or \$219.86 and \$242.56 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$317,780 or \$205.55 per square foot of living area, including land, which is below the two best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best 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.

Chairman

Member

Member

Member

Member

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: _____

March 18, 2025

Clerk of the Property Tax Appeal Board

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lisa Benco
2721 Wild Plum St.
Woodridge, IL 60517

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187