



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

APPELLANT: DLR Properties LLC  
DOCKET NO.: 07-04505.001-R-1  
PARCEL NO.: 08-28-300-006

The parties of record before the Property Tax Appeal Board are DLR Properties LLC, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm LLC in Calumet City, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$138,500  
IMPR: \$0  
TOTAL: \$138,500**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a vacant parcel of 1.45-acres or 63,162 square feet of land area. The property is located in Lisle Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on fifteen comparable properties said to be on the subject's block, located in unincorporated Lisle Township and zoned R-2 Single Family. Of the fifteen properties, two are vacant. The comparable parcels range in size from 47,368 to 149,821 square feet of land area and have land assessments ranging from \$62,890 to \$184,960 or from \$1.06 to \$1.99 per square foot of land area. The appellant reported the subject parcel contains 63,318 square feet of land area. Based on this size determination, the subject's land assessment of \$237,500 is \$3.75 per square foot of land area. Based on this evidence and the purported parcel size reported by appellant of 63,318 square feet, the appellant requested a reduction in the subject's land assessment to \$138,500 or \$2.19 per square foot of land area. At the size of the parcel set forth on the property record card of 63,162 square feet, the requested reduction is still equivalent to \$2.19 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$237,500 was disclosed. The board of review presented a seven-page letter from the Lisle Township Assessor outlining the "history" of the subject property and outlining the evidence in support of the assessment along with a response to the appellant's evidence.

Initially, the township assessor argued that the subject parcel and an adjoining property "have a history of being connected." The assessor reported that an agent for the owner of both parcels negotiated with the assessor and as a result, the assessor reduced the assessment of one parcel. Purportedly, the taxpayer did not believe the reduction on the one parcel reflected the overall agreement and this appeal ensued. The township assessor contends that:

these properties are conjoined through a series of actions including linked sales, re-sales, zoning and assessment appeals. As such the Assessor suggests the properties should be considered as one. Therefore, the Assessor is recommending the Property Tax Appeal Board consider both parcels in its determination of overall value and adjust the parcel under appeal (08-28-300-006) for any differences the Board deems appropriate.

Based on the foregoing contentions, the board of review presented data that was inclusive of this second parcel.<sup>1</sup> The assessor described the parcels as having a combined size of 126,324 square feet with 330 feet of frontage on 75<sup>th</sup> Street and 384.30 feet of frontage on Werhli, the site is level, and benefits from traffic signals on both streets.

The assessor supplied sales data concerning the subject and the second parcel. The PTAX-203 Illinois Real Estate Transfer Declaration reflects that the subject sold in June 2005 for \$475,000. In another transaction, both the subject and the second parcel sold in September 2007 for a total of \$1,450,000. The assessor further reported that after this latest sale and after the valuation date, the property has been annexed to the City of Naperville and re-zoned B-2 commercial. Based on the foregoing, the assessor asserts it is reasonable to assume the property should be considered transitional residential as its highest and best use. The assessor also contends that the latest sale price recognized the potential change in zoning of the site. Based on these facts, the assessor submitted PTAX-203's for nine parcels and an argument "to demonstrate the subject's interim value between residential (non-commercial) and commercial values." On page 4 of the assessor's letter, specific arguments regarding the nine properties were made. Based on the information contained in the PTAX-203 forms, the nine comparables

---

<sup>1</sup> Second parcel, parcel 08-28-300-007, with a land assessment of \$270,320 contains 63,162 square feet of land area.

range in size from 12,000 square feet to 2.004-acres in land area. These properties sold between August 2000 and February 2008 for prices ranging from \$250,000 to \$1,250,000 or from \$5.12 to \$104.17 per square foot of land area. The assessor concludes with a request that the total assessment of both parcels be \$472,720 for a market value for both parcels of \$1,418,301.<sup>2</sup>

In response to the appellant's comparables, the assessor noted each comparable was zoned R-2, but was an interior parcel "with no probable chance of a commercial zoning change in the reasonable future." As to the appellant's comparables, the assessor reported "the range in value is \$5.43 per square foot to \$7.71 per square foot."

In support of the subject's market value as reflected by its assessment, the assessor submitted commercial land assessments in the form of ten property record cards. The assessor wrote that "they range from \$10.45 to \$26.49 per square foot." No data in terms of lot size, proximity to the subject or 2007 land assessment can be consistently gleaned from the submitted property record cards. The assessor argued "after adjusting the comparables for interior locations we have concluded an indicated market value range between \$16.99 and \$26.49 per square foot. Therefore it is the opinion of the Lisle Township Assessor's Office that the current assessment indicating a market value of \$11.23 per square foot is reasonable as it reflects a value greater than residential indicating the probable change in zoning yet less than a commercially zoned property."

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The Property Tax Code authorizes the Property Tax Appeal Board to determine the correct assessment of "property which is the subject of an appeal." (35 ILCS 200/16-180) Furthermore, a taxpayer dissatisfied with the decision of a board of review as it pertains to the assessment of property may within 30 days after the date of written notice of the decision of the board of review file an appeal with the Property Tax Appeal Board. (35 ILCS 200/16-160; see also 86 Ill. Admin. Code Sec. 1910.30(a)) As set forth in the Official Rules of the Property Tax Appeal Board, two copies of the written notice of the decision of the board of review must be filed with the appeal petition. (86 Ill. Admin. Code Sec. 1910.30(e)) Furthermore, the appeal shall describe the particular property including the PIN or plate

---

<sup>2</sup> Given that the second parcel was assessed at \$270,320, the requested total assessment would reflect a reduction in the subject parcel's assessment to \$202,400.

number, if any, assigned to the subject parcel by the county. (86 Ill. Admin. Code Sec. 1910.30(c))

There is no dispute on the record that there is only one parcel under appeal in this matter, there is only one parcel identified in the Residential Appeal form, and there is only one Notice of Final Decision issued by the DuPage County Board of Review on parcel number 08-28-300-006 which advised the appellant/taxpayer that he/she "may appeal this decision to the Property Tax Appeal Board by filing a petition for review . . . within 30 days after this notice . . . ." The Board does not have jurisdiction over any adjoining parcel to the subject and despite any "linked sales, re-sales, zoning and assessment appeals," the subject property's assessment appeal on parcel number 08-28-300-006 must be considered on its own merits and as a 'stand alone' parcel. See also Showplace Theatre Co. v. Property Tax Appeal Board, 145 Ill. App. 3d 774 (2<sup>nd</sup> Dist. 1986) (PTAB reviews property assessments appealed to it).

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The appellant submitted data on fifteen suggested equity comparables. The board of review failed to address the appellant's inequity argument when it submitted comparable sales and discussed the subject's market value as compared to the market values of other properties.

Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club, 263 Ill. App. 3d at 418, 635 N.E.2d at 1353; see also 35 ILCS 200/9-145(a). The Illinois Supreme Court has held that a contemporaneous sale of the subject property between parties dealing at arm's length is relevant to the question of fair market value. People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (1967). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc., 45 Ill. 2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945). In this proceeding the most recent

sale concerned two parcels. In discussing that sale, the assessor simply divided the total sale price by the total size of both parcels combined to conclude a sale price of \$11.47 per square foot of land area. The Property Tax Appeal Board finds there is no evidence by which to allocate a particular portion of the sale price to the subject parcel. Therefore, the Board finds there is insufficient evidence to conclude that the subject parcel sold in June 2005 for \$11.47 per square foot of land area.

To the extent that the board of review sought to address the equity argument, providing ten virtually illegible property record cards without clear and concise data as to the location, parcel size and/or 2007 land assessment of the suggested comparables leaves the Property Tax Appeal Board with no ability to analyze the submission of the board of review.

The Board finds the first eight comparables submitted by the appellant were most similar to the subject in location and overall parcel size. The Board also recognizes the subject's subsequent zoning change to C-2, however, the parcel had R-2 zoning as of the date of valuation of January 1, 2007. In summary, the board of review provided no assessment analysis to demonstrate uniformity of land assessments. Due to their similarities to the subject, the first eight comparables presented by the appellant received the most weight in the Board's analysis. These comparables had land assessments ranging from \$1.06 to \$1.70 per square foot of land area. The subject's land assessment of \$237,500 or, based on a parcel size of 63,162, is \$3.76 per square foot of land area. Thus, the subject's per-square-foot land assessment is above the range established by the most similar comparables on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is not equitable and a reduction in the subject's land assessment in accordance with the appellant's request 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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 21, 2010

*Allen Castrovillari*

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 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 the subsequent year 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.

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.