



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

APPELLANT: Beatrice Bennett
DOCKET NO.: 07-04690.001-R-1
PARCEL NO.: 08-03-424-004

The parties of record before the Property Tax Appeal Board are Beatrice Bennett, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$21,000
IMPR: \$0
TOTAL: \$21,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant parcel that measures 50 feet by 142 feet containing approximately 7,100 square feet of land area. The property is located at 1205 Ogden Avenue, Lisle, Lisle Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board contending the subject parcel is undervalued. In support of this argument the appellant submitted information on five comparable sales that were located near the subject. The information submitted by the appellant indicated the subject and the comparables are located in an area designated the "Garfield Basin" which is to be used as an unlined water-retention pond. At the hearing the appellant indicated that the sales occurred in 2006 and 2007 and all the properties were purchased by the Village of Lisle. Four of the comparable sales were described as being improved with dwellings at the time of sale. These properties sold for prices ranging from \$220,000 to \$305,000. Subsequent to the purchase the dwellings were razed. The vacant parcel measured 50 feet by 150 feet containing 7,500 square feet and sold for a price of \$62,000.

The appellant also submitted a letter dated August 17, 2006, purportedly from Joel C. Haugen of Matias Gold Realty asserting the subject property was not suitable for any building and "at this time a sale of this property is not feasible."

The appellant was of the opinion these sales, particularly those improved with dwellings, were representative of the value of the subject parcel. Based on this evidence the appellant was of the opinion the subject property had a market value of \$220,000 to \$250,000 and requested the subject's assessment be accordingly increased to reflect this value range.

Under cross-examination the appellant acknowledged that in 2005 the Village of Lisle offered her \$55,000 to purchase the subject property but she rejected the offer.

The board of review submitted its "Board of Review Notes on Appeal" wherein the assessment subject totaling \$21,000 was disclosed. The board of review indicated in its submission that the subject's assessment reflects a market value of \$63,000.

In support of the assessment the board of review submitted a grid analysis containing information on five sales, which included four of the appellant's comparables. One of the sales included the vacant lot sale submitted by the appellant which sold for a price of \$62,000 in June 2006. The remaining sales were improved at the time of sale and had prices ranging from \$220,000 to \$340,000. Based on this data, the board of review requested confirmation of the subject's assessment.

In response to a question posed by the appellant concerning the assessed values of her comparables, the Lisle Township Assessor explained that the sales she used became exempt at the time of purchase to the Village of Lisle, which resulted in prorated assessments.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support an increase in the subject's assessment.

The appellant argued that the subject property was undervalued based on comparable sales. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant has not met this burden of proof and an increase in the subject's assessment is not warranted.

In support of her argument the appellant submitted information on five sales, four of which were improved at the time of sale and one was a vacant lot. Of these sales the Board finds the best comparable was the vacant lot that sold in June 2006 for a price

of \$62,000. The appellant further acknowledged in testimony that she was offered \$55,000 for the subject property, which she turned down. The Board finds the sale of the vacant lot and the offer to purchase the subject property are the best indicators of the market value of the subject property. The subject's assessment reflects a market value of approximately \$63,000 as of January 1, 2007. The Board finds the best evidence in this record demonstrates the subject property is not undervalued for assessment purposes and an increase 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: October 22, 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.