



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

APPELLANT: Lukasz Lisak
DOCKET NO.: 09-04703.001-R-1
PARCEL NO.: 03-09-415-062

The parties of record before the Property Tax Appeal Board are Lukasz Lisak, 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: \$2,740
IMPR.: \$37,820
TOTAL: \$40,560

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a condominium. No information was provided regarding the age, size, construction, style or features of the subject. The appellant provided a property record card with a photograph of the subject. The board of review disclosed the subject property includes 1.4985% ownership of the common areas. The subject is located in Wood Dale, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant submitted information on four sales comparable properties. No information was provided regarding the age, size, construction, style or features of the comparables. The appellant provided property record cards with photographs of the comparables. The comparables sold from May to December 2007 for prices ranging from \$99,900 to \$105,000. The subject sold in July 2007 for \$126,000.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$33,710. This assessment would reflect a market value of approximately \$101,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$40,560 was disclosed. The subject's total assessment reflects an estimated market value of \$121,948 using the 2009 three-year median level

of assessments for DuPage County of 33.26% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and sale information on three comparable properties, plus the four comparables submitted by the appellant. No information was provided regarding the age, size, construction, style or features of the comparables. The board of review disclosed the three comparables each include 1.4985% ownership of the common areas. The comparables sold in June or July 2007 for prices ranging from \$124,900 to \$129,900.

The board of review also disclosed the four comparables submitted by the appellant each include 1.2574% ownership of the common areas. 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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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 must be proven 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). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code Sec. 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

The Board finds all comparables submitted by both parties lacking information on age, size, style, exterior construction and features. The only discerning characteristic disclosed in the evidence is the amount of ownership of the common areas. The appellant's comparables each included 1.2574% of the common areas. The Board finds the comparables submitted by the board of review were most similar to the subject in that they included 1.4985% ownership of the common areas, the same as the subject. Therefore these comparables received the most weight in the Board's analysis.

These comparables sold in June or July 2007 for prices ranging from \$124,900 to \$129,900. The subject sold in July 2007 for \$126,000. The subject's final assessment reflects an estimated market value of \$121,948, which is less than these three most similar comparables. Therefore the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued and no 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: June 22, 2012

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.