



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

APPELLANT: Darius Silinis  
DOCKET NO.: 09-04761.001-R-1  
PARCEL NO.: 08-14-411-001

The parties of record before the Property Tax Appeal Board are Darius Silinis, the appellant; 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:** \$46,290  
**IMPR.:** \$36,380  
**TOTAL:** \$82,670

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling of frame construction that contains 1,343 square feet of living area. The dwelling was constructed in 1965. The subject property has a slab foundation, central air conditioning and a one-car attached garage. The property has an 11,504 square foot site and is located in Woodridge, Lisle Township, DuPage County.

The appellant submitted evidence contending overvaluation as the basis of the appeal. In support of this argument the appellant provided information on four comparable sales improved with three, one-story single family dwellings and one, two-story single family dwelling that ranged in size from 1,343 to 2,132 square feet of living area. Each comparable was located in Woodridge and had the same neighborhood code as the subject property. The dwellings were described as being from 43 to 45 years old. One comparable had a basement, each comparable had central air conditioning and each comparable had a garage ranging in size from 286 to 456 square feet of building area. The sales occurred from May 2006 to October 2008 for prices ranging from \$240,000 to \$315,000 or from \$144.77 to \$184.66 per square foot of living area, including land.

The appellant also disclosed the subject property was purchased in July 2005 for a price of \$225,000. He also provide a letter from Kranz Real Estate, Inc., dated December 2009, explaining that the average sales price in Woodridge has dropped 20% in value since 2007. The appellant also asserted there were sales in 2008 due to the \$8,000 first-time buyer tax credit.

Based on this evidence the appellant requested the subject's assessment be reduced to \$78,400.

The board of review submitted its "Board of Review Notes on Appeals" wherein the total assessment of the subject property of \$85,960 was disclosed. The subject's assessment reflects a market value of approximately \$258,449 or \$192.44 per square foot of living area, including land, using the 2009 three year average median level of assessments for DuPage County of 33.26%.

In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and an Assessment Data Sheet listing the appellant's comparables and comparables identified by the township assessor, which was marked as Exhibit #1.

In support of the assessment the township assessor identified five comparable sales improved with one-story dwellings of frame construction that each had 1,343 square feet of living area. Assessor's comparable sales #3 and #4 were the same properties as appellant's comparable sales #4 and #1, respectively. The dwellings were constructed from 1964 to 1966. Each property was located in Woodridge and had the same neighborhood code as the subject property. None of the comparables had a basement, four comparables were described as having central air conditioning and each had a one-car attached garage. The sales occurred from April 2006 to April 2008 for prices ranging from \$240,000 to \$265,000 or from \$184.66 to \$197.32 per square foot of living area, including land. 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 the appeal. The Board further finds the evidence in the record supports 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 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 (3<sup>rd</sup> Dist. 2002). 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 the finds evidence in the record

supports a reduction in the subject's assessment based on overvaluation.

The Board finds the best evidence in this record is the raw sales submitted by the parties. The record contained seven sales submitted by the parties. The Board gave no weight to appellant's comparable sales #2 and #3 due to size and/or style. The Board finds the comparables most similar to the subject in style, size and age include appellant's comparable sales #1 and #4 and all of the comparables submitted by the board of review. Each of these comparables was a one-story dwelling of frame construction with 1,343 square feet of living area. These five comparables sold from April 2006 to April 2008 for prices ranging from \$240,000 to \$265,000. The property that had the highest price was the oldest sale that occurred in April 2006. Four of these sales had prices ranging from \$240,000 to \$248,500. The most recent sale occurred in April 2008 for a price of \$248,000. The subject's assessment reflects a market value of \$258,449, which is greater than all but one comparable sale. Based on this record the Board finds the subject's assessment is excessive in relation to the property's market value and a reduction in the assessment is 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

*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.