



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

APPELLANT: Barbara Pribish
DOCKET NO.: 12-03244.001-R-1
PARCEL NO.: 08-11-300-001

The parties of record before the Property Tax Appeal Board are Barbara Pribish, 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: \$41,170
IMPR.: \$59,810
TOTAL: \$100,980

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 2012 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 tri-level single family dwelling of frame construction with 1,724 square feet of living area. The dwelling was constructed in 1966. Features of the home include a fully finished lower level, central air conditioning, a fireplace and an attached two-car garage. The

property has an 18,519 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. Based on this evidence, the appellant requested a total assessment of \$85,000 which would reflect a market value of approximately \$255,000 or \$147.91 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,980. The subject's assessment reflects a market value of \$303,061 or \$175.79 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appellant's comparables, the board of review reported that none of the appellant's comparables were split-level dwellings, like the subject home.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales and equity data on two additional comparables. The Board finds the equity data is not responsive to the appellant's overvaluation argument and will not address that evidence further in this decision. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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.Admin.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.Admin.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.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to the appellant's comparables which are all one-story or two-story dwellings that

differ from the subject home and furthermore, appellant's comparable #3 is substantially larger than the subject dwelling and therefore dissimilar for comparison purposes. The Board also has given reduced weight to board of review comparable #1 which sold in June 2010, a date more remote in time from the valuation date at issue of January 1, 2012 and thus, less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3 which sold in May and June 2011. These comparables were similar in age, size, exterior construction, features and location to the subject property. These most similar comparables sold for prices of \$220,000 and \$238,000 or for \$164.67 and \$177.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$303,061 or \$175.79 per square foot of living area, including land, which is similar on a per-square-foot basis to the best comparable sales in this record which is justified given the subject's larger size, finished lower level and newer age as compared to these comparables. Based on this evidence 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.



Chairman



Member



Member



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: March 20, 2015



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.