



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

APPELLANT: Golden Hwang  
DOCKET NO.: 12-01443.001-R-1  
PARCEL NO.: 03-13-104-005

The parties of record before the Property Tax Appeal Board are Golden Hwang, the appellant, by attorney Jerri K. Bush in Chicago, and the Kane 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 **Kane** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$13,631  
**IMPR.:** \$8,604  
**TOTAL:** \$22,235

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Kane 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 is improved with a one-story single family dwelling of frame construction with 920 square feet of living area. The dwelling was constructed in 1956. Features of the home include a one-car attached garage with 308 square feet of building area. The property has a 6,120 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales. The comparables were improved with one-story dwellings that ranged in size from 808 to 975 square feet of living area. The dwellings were constructed from 1954 to 1961. The sales occurred from February 2011 to March 2012 for prices ranging from \$30,000 to \$41,300 or from \$30.77 to \$44.89 per square foot of living area, including land. Based on these sales the appellant requested the subject's assessment be reduced to \$12,404.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,235. The subject's assessment reflects a market value of \$66,672 or \$72.47 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a statement from the Dundee Township assessor asserting that none of the appellant's comparables were arm's length transactions. The assessor indicated appellant's comparable sale #1 was exempt and the remaining sales were foreclosures. The board of review submitted a grid analysis of the appellant's comparable sales which disclosed that appellant's comparable sale #1 sold again in December 2011 for a price of \$116,000 or \$118.97 per square foot of living area, significantly above the February 2011 sale presented by the appellant for a price of \$30,000. The board of review grid analysis also reported different dwelling sizes for appellant's comparable sales #4 and #6.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales identified by the township assessor. The comparables were improved with one-story dwellings that ranged in size from 920 to 960 square feet of living area. The dwellings were constructed from 1954 to 1961 and had similar features as the subject property with the exception that three had central air conditioning. The sales occurred from August 2011 to March 2013 for prices ranging from \$67,000 to \$129,000 or from \$72.83 to \$134.38 per square foot of living area, including land. 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 Board finds the best evidence of market value to be board of review comparable sales #1 through #4. These comparables were similar to the subject in age, size and features and sold proximate in time to the assessment date at issue. These properties sold for prices ranging from \$67,000 to \$125,000 or from \$72.83 to \$130.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$66,672 or \$72.47 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Less weight was given the appellant's comparable sales based on the fact that the evidence provided by the board of review was that these sales were primarily foreclosures and not arm's length transactions. The appellant did not respond to this assertion. Additionally, the evidence in the record disclosed that appellant's comparable sale #1 sold in February 2011 for a price of \$30,000 and resold in December 2011 for a price of \$116,000, which tends to indicate the first transaction was not indicative of fair cash value or the dwelling was in a poor state of repair at the time of the initial sale. 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.

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Chairman

*K. L. Fen*

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Member

*[Signature]*

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Member

*Mark Albino*

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Member

*Jerry White*

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Acting 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 26, 2015

*[Signature]*

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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.