



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

APPELLANT: David Choi
DOCKET NO.: 12-03367.001-R-1
PARCEL NO.: 07-32-207-015

The parties of record before the Property Tax Appeal Board are David Choi, 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: \$27,940
IMPR.: \$63,690
TOTAL: \$91,630

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 two-story dwelling of frame and brick exterior construction with 2,402 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage of 508 square feet of building area. The property has an 11,734 square foot

site and is located in Aurora, Naperville Township, DuPage County.

The appellant marked assessment equity as the sole basis of appeal in Section 2d of the Residential Appeal petition. However, the appellant submitted both sales and equity data on three comparable properties and presented an appraisal of the subject property with an estimated market value of \$275,000 as of May 17, 2012. The three comparables utilized by the appellant were the same properties presented in the appraisal as sales #1 through #3. The appraisal included a fourth comparable listing.

Based on this evidence, the appellant requested a reduced improvement assessment of \$63,727 or \$26.53 per square foot of living area and a total reduced assessment of \$91,677 which would reflect a market value of approximately \$275,031 or \$114.50 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 \$106,050. The subject property has an improvement assessment of \$78,110 or \$32.52 per square foot of living area. The subject's assessment also reflects a market value of \$318,277 or \$132.50 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 a memorandum, the board of review contended that appellant's and appraisal comparables #1 and #2 are located outside the subject's neighborhood code as assigned by the assessor. The board of review further contended that comparable #1 was a short sale and comparable #2 was sold by a relocation company. In addition, some amenity differences between the subject and the appellant's comparables were noted and the board of review contended that the subject is in a cul-de-sac whereas comparable #1 backs to a narrow pond with industrial buildings in the distance.

In support of its contention of the correct assessment the board of review submitted information on three comparables with both equity and sales data.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

Since the appellant presented three sales which were included in the appraisal report which the appellant also filed in this matter, the Board will consider the appraisal report with the adjustments to the sales comparables as compared to the board of review's three comparable sales and related arguments.

The Board has given reduced weight to board of review comparable #3 as this property sold in April 2010, a date more remote in time to 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 appellant's appraisal report with an estimated market value of \$275,000 with further support from board of review comparable sales #1 and #2. The subject's assessment reflects a market value of \$318,277 or \$132.50 per square foot of living area, including land, which is above the appraised value and above the two best comparable sales submitted by the board of review.

Based on this evidence the Board finds the subject property had a market value of \$275,000 as of January 1, 2012 and a reduction in the subject's assessment is warranted.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further 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.

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: April 24, 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.