



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

APPELLANT: H. Elaine Eng Trust
DOCKET NO.: 12-03412.001-R-1
PARCEL NO.: 06-34-102-015

The parties of record before the Property Tax Appeal Board are H. Elaine Eng Trust, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, 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: \$158,230
IMPR: \$149,770
TOTAL: \$308,000**

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 part two-story and part one-story dwelling of brick construction with 3,745 square feet of living area. The dwelling was constructed in 1984. Features of the home include a full unfinished basement, central air

conditioning, a fireplace¹ and an attached three-car garage. The property has a 30,447 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$735,000 as of January 1, 2012. Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$308,000. The subject's assessment reflects a market value of \$924,370 or \$246.83 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 appeal, the board of review submitted a two-page memorandum prepared by Ronald Pajda, York Township Deputy Assessor along with additional data. The assessor asserted that appraisal sales #1 and #3 were located in the less desirable school district of Downers Grove High School rather than the subject's Hinsdale High School District.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales. These comparables sold between April 2010 and June 2012 for prices ranging from \$923,000 to \$1,538,000. The homes range in size from 3,181 to 5,746 square feet of living area and were built between 1984 and 1990.

In the memorandum, the assessor also asserted that all six sales like the subject have a tax rate of 3.5871/100 like the subject. The assessor wrote, ". . . this is very important because buyers do look at the property tax cost when buying." Furthermore, the assessor wrote that all sales with a lower tax rate had a higher sales price per square foot. Column 20 of the spreadsheet reveals two sales in the appraisal report with sales prices of \$190.82 and \$169.36 per square foot of living area, including land, with higher tax rates of 5.0017 and 4.9612 as compared to the assessor's comparables with a tax rate of 3.5871 and sales prices ranging from \$226.24 to \$377.05 per square foot of living area, including land. Based on this evidence and argument, the

¹ The assessing officials report the home contains two fireplaces, but the appellant's appraiser who inspected the subject dwelling reported only one fireplace.

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

The Board has given no weight to board of review sales #5 and #6 as these sales occurred in April and July 2010, dates remote in time from the valuation date at issue of January 1, 2012 and thus less likely to be indicative of the subject's estimated market value. The Board has also given no weight to board of review comparable #3 which is substantially larger than the subject dwelling.

Similarly, the Board finds the appellant's appraisal sales #2 and #3 are substantially larger than the subject dwelling. Since the appraisal was developed using the sales comparison approach to value, the Board finds the appraiser's use of two of three substantially larger dwellings makes the appraisal report unreliable. Thus, given the appraiser's selection of dissimilar comparable properties, the Board finds the appraisal's value conclusion does not present a credible or reliable indicator of the subject's estimated market value.

As such, the Board will examine the best, most comparable sales presented by both parties. The Board finds the best evidence of market value to be appraisal sale #1 along with board of review sales #1, #2 and #4. These four properties sold between March 2011 and June 2012 for prices ranging from \$600,000 to \$1,255,000 or from \$191.94 to \$300.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$924,370 or \$246.83 per square foot of living area, including land, which is within the range of the best comparable sales both in terms of overall value and on a per-square-foot basis. Thus, the Board finds that no change in the subject's assessment is warranted on this record.

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.