



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

APPELLANT: Suong Truong & Quoc Nguyen Tran  
DOCKET NO.: 13-02709.001-R-1  
PARCEL NO.: 03-02-454-035

The parties of record before the Property Tax Appeal Board are Suong Truong & Quoc Nguyen Tran, the appellants, by attorney Jerri K. Bush, Attorney at Law, in Chicago, and the Kendall 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 **Kendall** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,864  
**IMPR.:** \$39,365  
**TOTAL:** \$47,229

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Kendall County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 single-family dwelling of frame construction with 1,560 square feet of living area. The dwelling was constructed in 1998. Features of the home include a partial basement and a 400 square foot garage. The property has a 3,795 square foot site and is located in Oswego, Oswego Township, Kendall County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on nine comparable sales. Based on this information, the appellants requested a total assessment of \$33,330 which would reflect a market value of approximately \$99,990.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,229. The subject's assessment reflects a market value of \$141,744 or \$90.86 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Kendall County of 33.32% as determined by the Illinois Department of Revenue.

In rebuttal, the board of review contended that appellants' comparables #1 through #5 were dissimilar townhome dwellings as compared to the subject single-family home.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the subject's subdivision where board of review comparable #4 is the same property as appellants' comparable #9.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 through #5 which are dissimilar townhome dwellings as compared to the subject single-family dwelling. The Board has also given reduced weight to appellants' comparable #6 which sold in September 2009, a date remote in time to the valuation date at issue of January 1, 2013.

The Board finds the best evidence of market value to be appellants' comparable sales #7, #8 and #9 along with the board of review comparable sales which includes appellants' comparable #9. These most six similar comparables range in size from 1,400 to 1,560 square feet of living area and sold between September 2012 and September 2013 for prices ranging from \$119,000 to \$152,000 or from \$76.92 to \$97.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$141,744 or \$90.86 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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. Fan*

*Mark Albino*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
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: November 20, 2015

*A. Proctor*

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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.