



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

APPELLANT: Jill Kuo
DOCKET NO.: 13-02861.001-R-1
PARCEL NO.: 09-11-232-028

The parties of record before the Property Tax Appeal Board are Jill Kuo, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$66,410
IMPR.: \$265,940
TOTAL: \$332,350

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) contesting 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 is improved with a part two-story, part three-story and part one-story single family dwelling of brick construction with 3,112 square feet of living area. The dwelling was constructed in 1999. Features of the home included a finished basement, central air conditioning, two fireplaces and a two-car attached garage with 525 square feet of building

area.¹ The property has an 8,645 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two part two-story, part three-story and part one-story single family dwellings and one part two-story and part one-story dwelling of brick and frame exterior construction that ranged in size from 3,042 to 3,697 square feet of living area. Each comparable had a finished basement, central air conditioning, two or three fireplaces and a two-car garage. The comparables sold in June 2012 and September 2012 for prices ranging from \$880,000 to \$930,000 or from \$252 to \$289 per square foot of living area, including land, rounded. The appellant indicated the average price was \$275.33 per square foot of living area and requested the subject's assessment be reduced to \$285,612 to reflect the average per square foot purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$332,350. The subject's assessment reflects a market value of \$997,449 or \$320.52 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with part two-story, part three-story and part one-story dwellings of frame or brick construction that ranged in size from 2,859 to 3,472 square feet of living area. The dwellings were constructed from 2002 to 2006. Each comparable had a full basement with three having finished area, central air conditioning, two or three fireplaces and a garage ranging in size from 400 to 572 square feet of building area. The board of review indicated that the comparables had the same neighborhood code as the subject property and sites ranging in size from 6,250 to 9,612 square feet of land area. The sales occurred from July 2011 to June 2012 for prices ranging from \$900,000 to \$1,274,500 or from \$295.28 to \$412.32 per square foot of living area, including land.

The board of review also submitted a narrative and a grid analysis of the appellant's comparable sales. The board of

¹ The appellant described the dwelling as having a finished basement and central air conditioning.

review stated that appellant's comparable sale #1 had a different neighborhood code than the subject property. The grid analysis also disclosed that appellant's comparable sale #2 sold again in June 2014 for a price of \$1,042,500 or \$342.70 per square foot of living area, including land.

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 record contains seven comparable sales submitted by the parties that offered varying degrees of similarity to the subject property. The comparables sold from July 2011 to September 2012 for prices ranging from \$880,000 to \$1,274,500 or from \$251.56 to \$412.32 per square foot of living area, including land. The Board gives more weight to four of the comparables that sold in 2012 for prices ranging from \$880,000 to \$1,195,000 or from \$251.56 to \$344.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$997,449 or \$320.52 per square foot of living area, including land, which is within the range established by the 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.

Chairman

K. L. Fan

Mario Alvino

Member

Member

JR

Member

Acting Member

Robert Hoffmann

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: February 19, 2016

A. Proctor

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.