



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

APPELLANT: H. Elaine Eng Trust  
DOCKET NO.: 14-03110.001-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 Sandrick Law Firm, LLC, in South Holland; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$146,410  
**IMPR.:** \$138,580  
**TOTAL:** \$284,990

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 2014 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 one-story and part two-story dwelling of brick and frame exterior construction that contains 3,745 square feet of living area. The dwelling was built in 1984. Features include a 2,178 square foot unfinished basement, central air conditioning, a fireplace and a three-car attached garage. The subject property has a 28,825 square foot site. The subject property is located in York Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property estimating a market value of \$735,000 as of January 1, 2012. The appraiser developed the cost and sales comparison approaches to value in arriving at the final opinion of value. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$284,990 was disclosed. The subject's assessment reflects an estimated market value of \$855,056 or \$228.32 per square foot of living area including land when applying DuPage County's 2014 three-year average median level of assessment of 33.33%.

In support of the subject's assessment, the board of review submitted five comparable sales and a letter addressing the appeal. The evidence was prepared by Ronald Pajda, Deputy Assessor for York Township. The comparables had varying degrees of similarity when compared to the subject in location, land area, design, age, dwelling size and features. In addition, they are located in the same tax code and have the same tax rate as the subject. They sold from April 2012 to August 2014 for prices ranging from \$923,000 to \$1,255,000 or from \$243.54 to \$302.00 per square foot of living area including land.

In response to the appeal, the assessor noted appraisal comparable #2 is the only property located in the same tax code and that has the same tax rate as the subject. The other comparables are located in an area with considerably higher tax rates, which has a negative market influence. The assessor requested the Board to raise the subject's assessment to reflect a market value of \$1,091,630.

### **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.

The appellant submitted an appraisal of the subject property estimating a market value of \$735,000 as of January 1, 2012. The Board gave little weight to the appraisal due to the fact the effective date of the appraisal was two years prior to the subject's January 1, 2014 assessment date. The board of review submitted five comparable sales to support the subject's estimated market value as reflected by its assessment. The Board gave less weight to comparables #2, #3 and #5. These transactions occurred in 2012, which are dated and less indicative of market value as of the subject's January 1, 2014 assessment date. The Board finds comparables #1 and #3 submitted by the board of review are most similar when compared to the subject in location, land area, design, age, dwelling size, and features. They sold in September 2013 and August 2014 for prices of \$1,000,000 and \$1,147,000 or \$272.55 and \$302.00 per square foot of living area including land. The subject's assessment reflects an estimated market value \$855,056 or \$228.32 per square foot of living area including land, which is considerably less than the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's assessed valuation is supported. Therefore, no reduction in the subject's assessment is warranted. The Board recognizes the assessor requested an increase the subject's assessment, however, the assessor is not a party to the appeal and lacks the authority to make such a request. In addition, the Board finds the board of review did not request an increase to the subject's assessment.

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



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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 23, 2016



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.