



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

APPELLANT: David Hsia
DOCKET NO.: 14-03183.001-R-1
PARCEL NO.: 01-04-402-040

The parties of record before the Property Tax Appeal Board are David Hsia, the appellant, 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: \$30,860
IMPR.: \$87,890
TOTAL: \$118,750

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 one-story single-family dwelling of brick exterior construction with 2,847 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full finished basement, central air conditioning, a fireplace¹ and an attached two-car garage of 639 square feet of building area. The property has a 30,000 square foot site and is located in Bartlett, Wayne 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 located within .8 of a mile of the subject property. The comparables consist of one-story brick and frame dwellings that were 22 to 35 years old. The homes range in size from 2,284 to 2,686 square feet of living area and feature finished basements, central air conditioning, a fireplace and a two-car or three-car garage

¹ The appellant reported one fireplace. The assessing officials described two fireplaces on one stack. The Board finds this slight discrepancy does not prevent a determination of the correct assessment of the subject property.

of either 506 or 910 square feet of building area. The comparables sold between July 2012 and June 2013 for prices ranging from \$275,000 to \$325,000 or from \$102.84 to \$135.73 per square foot of living area, including land.

The appellant also included a brief or analysis of the comparables in comparison to the subject property noting that the subject is an all brick home whereas the comparables are brick and frame; according to information from real estate websites, the appellant contends that the subject property is "considerably outdated in comparison to the comparables." The appellant also contended that the subject is adjacent to the backside of a shopping center resulting in noise from delivery trucks, garbage trucks and associated activities that "create a negative impact to the property value" along with heavy cut-through traffic to and from the shopping center.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments for a reduced assessment of \$103,105 which would reflect a market value of approximately \$309,315 or \$108.65 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 \$118,750. The subject's assessment reflects a market value of \$356,286 or \$125.14 per square foot of living area, land included, when using the 2014 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Wayne Township Assessor's Office. As to the appellant's comparable properties, the assessor noted two were within the subject's neighborhood and comparable #3 is in a nearby neighborhood and backs up to an industrial park; comparable #3 was also an estate sale which sold in as-is condition. The assessor contends that the subject has a 10% reduction in both its land and building values due to location.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales where comparables #1 and #2 were the same properties as appellant's comparables #1 and #2 which do not have 10% reductions. The remaining board of review comparables are in the same neighborhood as appellant's comparable #3 and back to a secondary road with "fairly high traffic"; comparable #6 also backs to the industrial park.

The board of review comparables consist of one-story frame or aluminum and brick front dwellings that were built between 1979 and 1993. The homes range in size from 2,284 to 2,686 square feet of living area. Four of the comparables have full or partial basements, two of which have finished areas and comparable #1 is also a walkout-style basement. Each home has central air conditioning, one or two fireplaces and a two-car or a three-car garage ranging in size from 484 to 910 square feet of building area. The comparables sold between January 2012 and December 2013 for prices ranging from \$277,000 to \$334,500 or from \$114.81 to \$137.88 per square foot of living area, including land.

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

In written rebuttal, the appellant addressed the assessor's argument that comparables #1 and #2 display the lack of a 10% adjustment for location. The appellant noted that board of review comparables #4 and #5 which lack basements will logically command a lower sale price than the subject. The appellant also disputed the comparison of the subject with board of review comparables #3 through #5 which differ in traffic from the subject. The appellant further noted that board of review comparable #3 actually backs to an industrial park, not comparable #6 as reported in the board of review's submission.

In surrebuttal, the board of review presented a letter from the township assessor along with aerial photographs to dispute the location of board of review comparables #6 and #3, respectively. In the letter, the assessor questioned the appellant's efforts to adjust the valuation of the subject property to make it comparable sales #1 and #2 presented by both parties.

The appellant filed a further rebuttal to the board of review's surrebuttal submission. The appellant contends that it is appropriate under the sales comparison approach to value to adjust the subject to make it more similar to comparables #1 and #2 considering the factor of location and the 10% reduction that was afforded to the subject due to its location. Upon further investigation, the appellant also found that board of review comparable #6 does back to an industrial park and was simply misled by Google Maps with the stated street address of the property.

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 parties submitted a total of seven comparable sales, two of which were common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 and #3 along with board of review comparable #1 and #6 as each of these properties sold in 2012, a date more remote in time to the valuation date at issue of January 1, 2014 and thus less likely to be indicative of the subject's estimated market value. The Board has also given reduced weight to appellant's comparable #2 and board of review comparable #2 as this property is smaller in living area square footage than the subject dwelling and also has a basement that is more than 1,000 square feet smaller than the subject. Reduced weight has also been given to board of review comparables #4 and #5 as these homes lack basements which is a feature of the subject dwelling; however, the Board notes that these properties sold in May and December 2013 for prices of \$114.81 and \$118.94 per square foot of living area with less living area than the subject, but similar ages and other features.

The Board finds the best evidence of market value to be board of review comparable sale #3 which sold in September 2013 for \$334,500 or for \$137.88 per square foot of living area. The subject's assessment reflects a market value of \$356,286 or \$125.14 per square foot of living

area, including land, which is below the best comparable sale in this record and somewhat above the sales prices of board of review comparables #4 and #5 which lack the finished basement feature of the subject dwelling. In addition, the subject has an all brick exterior construction and a larger garage than board of review comparables #3, #4 and #5. 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



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.