



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

APPELLANT: David Hsia
DOCKET NO.: 14-03189.001-R-1
PARCEL NO.: 02-27-317-028

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: \$13,700
IMPR.: \$33,910
TOTAL: \$47,610

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 split-level single-family dwelling of brick and frame exterior construction with 1,060 square feet of living area. The dwelling was constructed in 1963. Features of the home include a partially finished lower level, central air conditioning and a fireplace. The property has an 8,961 square foot site and is located in Glendale Heights, Bloomingdale 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 from .3 of a mile to 1.4-miles from the subject property. The comparables consist of a tri-level and two, split-level dwellings of brick and frame exterior construction. The homes were 50 to 54 years old and range in size from 1,020 to 1,062 square feet of living area. Each comparable has central air conditioning, a fireplace and a two-car garage. The comparables sold between February 2012 and August 2013 for prices ranging from \$130,000 to \$140,000 or from \$125.00 to \$137.25 per square foot of

living area, including land. The appellant also reported that due to a utility easement, it is not possible to install a garage on the subject parcel.

As an additional analysis, the appellant provided a spreadsheet with analysis of a "tax comparison" outlining data on three comparables located in the same neighborhood and within a mile of the subject property. The appellant contended that these comparables have "more value-added improvements, including garage" and two comparables have higher assessed values, but "all comparables were taxed at lower amount than the subject property" in 2013. As to this argument, the Property Tax Appeal Board it is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)). Besides the differences in taxing districts that may occur from one parcel to another, there may also be differences in exemptions that property owners are entitled to claim which renders an analysis of "taxes" inappropriate for comparison purposes. Therefore, the Board will not further address this contention in this decision.

Based on the foregoing evidence along with arguments that each comparable is superior to the subject by having a garage and other features that were reported in Redfin listing data, the appellant requested a reduction in the subject's land and improvement assessments for a revised total assessment of \$40,943 which would reflect a market value of approximately \$122,829 or \$115.88 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 \$47,610. The subject's assessment reflects a market value of \$142,844 or \$134.76 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 Bloomingdale Township Assessor's Office. As to the appellant's comparable properties, the assessor noted that two were in the same neighborhood as the subject and were similar in amenities, except they lacked a fireplace and then comparable #3 differed in design as a tri-level.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales in the subject's neighborhood where comparable #1 was also appellant's comparable #1. The comparables consist of split-level dwellings of brick and frame exterior construction. The homes were built between 1962 and 1964 and contain either 1,020 or 1,060 square feet of living area. Each comparable has a partially finished lower level, central air conditioning and a two-car garage. The comparables sold between June 2012 and March 2014 for prices ranging from \$140,000 to \$191,000 or from \$137.25 to \$180.19 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 reiterated his contentions that the subject does not have a garage and is subject to a utility easement that prohibits the construction of a garage on the subject property. As to the purported lack of a fireplace amenity for appellant's comparables #1 and #2,

the appellant provided color photographs with a chimney feature on the roofs encircled in red. Furthermore, the appellant noted that the subject has only 1.5 bathrooms, whereas three of the board of review comparables have two full bathrooms; the appellant similarly argued about differences in the number of bedrooms. The appellant also noted that when the appeal process began before the board of review, the appellant was discouraged from using comparables that sold in the tax year that was being appealed, but yet two of the board of review sales occurred in 2014; as such the appellant contends these comparables should be disregarded. The appellant also noted that his research indicated that board of review comparable #2 was a "complete restoration" which would warrant its higher recent sale price than all of the other comparables presented by the board of review.

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 to support their respective positions before the Property Tax Appeal Board with one common property between the parties. The Board has given reduced weight to appellant's comparable #3 as this is a tri-level dwelling which differs in design from the subject split-level dwelling. The Board has also given reduced weight to board of review comparable #2 as the appellant reported the recent rehabilitation of this property with various upgrades.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #1, #3, #4 and #5. These most similar comparables sold between January 2012 and March 2014 for prices ranging from \$130,000 to \$186,000 or from \$125.00 to \$175.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$142,844 or \$134.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified even when giving due consideration to the subject's lack of a garage amenity. In particular, board of review comparable #3 is similar to the subject in design, age, size, bathroom count and amount of lower level finish. This comparable, but for its two-car garage feature, has the most similarity to the subject property which has a fireplace that is not apparently a feature of the comparable. Board of review comparable #3 sold in February 2014, a date one month after the assessment date at issue of January 1, 2014 for a price of \$186,000 or \$175.47 per square foot of living area, including land, whereas the subject has an estimated market value based on its assessment that is more than \$40,000 less than this most similar comparable. 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.