



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

APPELLANT: Haihua Yan & Lan Li
DOCKET NO.: 15-04513.001-R-1
PARCEL NO.: 06-11-104-012

The parties of record before the Property Tax Appeal Board are Haihua Yan & Lan Li, the appellants, 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: \$65,570
IMPR.: \$49,020
TOTAL: \$114,590

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2015 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 1.5-story single-family dwelling of frame construction with 1,253 square feet of living area. The dwelling was constructed in 1952. Features of the home include a full unfinished basement, central air conditioning and a detached one-car garage. The property has a 6,708 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal seeking reductions in both the land and improvement assessments. In support of the overvaluation argument, the appellants submitted information on nine comparable sales in a two-page grid analysis and an appraisal of the subject property depicting an estimated market value of \$270,000 as of January 29, 2016. Comparable sales #6 and #7 presented by the appellants are the same properties as sales #2 and #3 in the appraisal report. The appraiser described the assignment type as "other" stating "client value only."

In further support of the appeal, the appellants submitted two pages addressing two comparable sales presented by the township assessor before the DuPage County Board of Review. Only the second property discussed was presented in this appeal pending before the Property Tax Appeal Board; the appellants' remarks concerning that property have been considered as part of the appellants' rebuttal evidence.

Based on this evidence, the appellants requested a total assessment of \$70,000 which would reflect a market value of approximately \$210,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,590. The subject's assessment reflects a market value of \$344,114 or \$274.63 per square foot of living area, land included, when using the 2015 three year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

In response to the appellants' evidence, the board of review noted that the appraisal submitted by the appellants, with an opinion of the fee simple market value of the subject, has a valuation date of January 29, 2016, which is over a year after the assessment date at issue of January 1, 2015.

Also, in response to the appellants' comparable sales evidence, the township assessor submitted a memorandum noting various criticisms of the appellants' comparable properties in location (busy road), distance from the subject and/or the subject's neighborhood and comparables #5 and #6 were reportedly not arm's length sales, but were a short sale and financial institution transaction, respectively. The PTAX-203 Illinois Real Estate Transfer Declarations for each of these transactions were submitted indicating that the properties had been advertised on the market and one was transferred by warranty deed. The assessor also noted differences in story height/design when compared to the subject. The assessor also noted that a property in close proximity to the subject sold for purposes of demolition of the dwelling for \$420,000 indicating that this reflects the land value of the parcel. The assessor also disputed the sales data used in the appellants' appraisal report as two of the sales were teardowns and one sale was located in a different township.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on ten comparable sales where comparables #2 and #3 were deemed to be sales of land only, as the dwellings had been removed after the sale.¹ Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants submitted a detailed seven-page memorandum addressing numerous aspects of the board of review's submission and also expressing dissatisfaction with the appeal process and evidence at the DuPage County Board of Review level. Moreover, the appellants want "PTAB to ensure all properties were treated equally" in reference to the

¹ As to board of review comparable sale #3, the appellants' addressed this property in the brief filed with the appeal petition arguing that the dwelling was a Queen Anne style home differing in interior layout and location of bedrooms and bathrooms when compared to the subject. As presented in the board of review's evidence, this dwelling was demolished after the purchase and the parcel remains a vacant lot as of the submission of the evidence.

assessment of board of review comparable #2, sold for demolition of the dwelling, and the subject property as these two properties have vastly differing total assessments despite the recent \$420,000 sale price of comparable #2 with a 2015 total assessment of \$87,500.

Conclusion of Law

As an initial matter, the appellants' complaints regarding the evidence submitted before the DuPage County Board of Review and/or the "change" in evidence submitted before the Property Tax Appeal Board by the assessing officials will be addressed. The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180). Thus, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property.

Furthermore, in response to the appellants' rebuttal filing, the law is clear that the jurisdiction of the Property Tax Appeal Board is strictly limited to determining the correct assessment of the property which is the subject of an appeal. (35 ILCS 200/16-180). Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his [or her] property for taxation purpose may file an appeal with the Board. (86 Ill. Admin. Code, Sec. 1910.10(c)). Thus, the Board specifically notes that it has no jurisdiction to determine the correct assessment(s) of neighboring properties which the appellants believe to be incorrectly assessed by their township assessor.

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 Board finds that the appellants' appraisal report does not present a credible estimate of the market value of the subject property. In the cost approach, the appraiser estimated the subject parcel of 6,708 square feet has a market value of \$200,000 or approximately \$30 per square foot of land area. The Board further finds that in the sales comparison approach to value, when adjusting the comparable parcels for differences in size, the appraiser's adjustments were each positive or negative at \$5,000 each, which was not consistent across the differences in properties and was not reflective of the subject's land value as set forth in the cost approach. Moreover, the Board finds that the appraisal lacks credibility since most weight was placed upon the sales comparison approach to value and sales #2 and #3 were purchased as teardowns which indicates that the sale prices are reflective of land value and not reflective of the value of an improved residential parcel like the subject property. Furthermore, these two teardown sales further support the appraiser's opinion of the subject's land value of \$200,000 when parcels in relatively

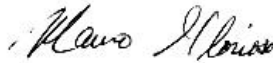
close proximity to the subject of 5,410 and 7,509 square feet, respectively, sold for more than \$280,000 each. The appraiser also provided a page listing 18 land sales in the subject's "community" that range from \$189,900 to \$790,000 which further supports that the appraiser's adjustments to the land comparables is erroneous. The third comparable sale considered by the appraiser was located more than two miles from the subject and is a split-level dwelling which differs from the subject's 1.5-story design and further diminishes the credibility of the appraisal report. In conclusion, the Board has placed no weight on the value conclusion of the appellants' appraisal report.

The parties submitted a total of 19 sales to support their respective positions before the Property Tax Appeal Board. Of the 19 sales presented, six of the sales are located in the same neighborhood code assigned by the assessor as the subject property and of those six neighborhood sales, the record evidence indicates that three of the sales involve improved properties where the dwelling/improvements were demolished after purchase which indicates the sale price is reflective of the market value of the land only. These three "teardown sales" occurred between April 2014 and December 2015 for prices ranging from \$281,000 to \$420,000 which reflect the market value of land only and will be given little consideration by the Board for purposes of estimating the subject's improved estimated market value. The three remaining improved sales within the subject's neighborhood code sold between May 2013 and July 2014 for prices ranging from \$172,000 to \$375,000 or from \$127.60 to \$256.32 per square foot of living area, including land. The Board finds that this high proportion of teardown sales and wide disparity in sale prices between improved sales and teardown sales indicates that the subject's neighborhood reflects a high land value and a relatively low value for existing older improved dwellings in the area which the appellants acknowledged at page 7 of their rebuttal submission noting the replacement of "entry level" homes with "million dollar" new constructions.

The Board has given reduced weight in its analysis to appellants' comparables #3 and #4 along with board of review comparable #9 as each of these properties were reportedly located on busy roads, different from the subject's setting. The Board also gave reduced weight to board of review comparables #7, #8 and #9 due to the smaller parcel sizes of these comparables given the record evidence of significant land value in the subject's market area and gave reduced weight to appellants' comparable #5 due to its significantly larger land area when compared to the subject. Reduced weight was given by the Board to board of review comparable #10 as this dwelling was significantly older than the subject dwelling.

The Board finds the best evidence of market value to be appellants' comparable improved sales #1, #2, #8 and #9 along with board of review comparable improved sales #1, #4, #5 and #6. These most similar comparables range in dwelling size from 1,112 to 1,460 square feet of living area. The comparables sold for prices ranging from \$172,000 to \$405,000 or from \$127.60 to \$321.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$344,114 or \$274.63 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.



Chairman



Member



Member



Acting 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: _____

May 19, 2017



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.