



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

APPELLANT: H. Elaine Eng Trust
DOCKET NO.: 15-04988.001-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: \$143,120
IMPR.: \$211,860
TOTAL: \$354,980

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 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 part two-story/part one-story dwelling of masonry exterior construction with 3,743 square feet of living area. The dwelling was constructed in 1984. Features of the home include a 2,178 square foot basement, central air conditioning, a fireplace and a three-car attached garage. The property has a 28,825 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$750,000 as of January 1, 2015. The appraiser developed the sales comparison approach in order to estimate the market value of the subject property. The appraiser considered six comparable properties that sold from June 2013 to July 2014 for prices that ranged from \$655,000 to \$800,000 or from \$175.17 to \$202.15 per square foot of living area, land included. Based upon

the evidence, the appellant requested a reduction in the subject's assessment to \$255,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$354,980. The subject's assessment reflects a market value of \$1,066,006 or \$284.80 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 support of its contention of the correct assessment, the board of review submitted information on six comparable sales that sold from May 2012 to October 2015 for prices that ranged from \$1,147,000 to \$1,400,000 or from \$291.33 to \$313.17 per square foot of living area, land included. The comparables were very similar to the subject in location, land area, age and exterior construction, and they were generally similar in living area. On the basis of this evidence, the board of review requested confirmation of the subject's assessment.

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 appellant submitted an appraisal report estimating the subject property had a market value of \$750,000 as of January 1, 2015. The Board gave little weight to the appraisal report due to dated sales and differences between the subject and the appraiser's comparables in location, design, age and living area. The appraiser's comparables #2 through #5 sold from June to October 2013. The Board finds these sales to be dated and not indicative of market value as of the January 1, 2015 assessment date. In addition, comparables #2 through #6 were not located in the same neighborhood as the subject; comparable #2 was a one-story ranch dwelling; comparables #4 and #5 were 15 years older than the subject; and comparable #1 had significantly more living area than the subject. The Board finds that these differences undermined the appraiser's conclusion of value.

The Board finds the best evidence of market value in the record to be board of review comparables #1, #2 and #4. These properties sold from August 2014 to October 2015 for prices that ranged from \$1,147,000 to \$1,200,000 or from \$291.33 to \$313.17 per square foot of living area, land included. The Board finds these comparables were two-story, masonry dwellings located in the same neighborhood as the subject and they were also very similar to the subject in age and living area. Moreover, these comparables had sale dates that were more proximate to the assessment date. The subject's assessment reflects a market value of \$1,066,006 or \$284.80 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. Based upon 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



Acting 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: June 23, 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.