



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

APPELLANT: Cheryl Kam  
DOCKET NO.: 15-05408.001-R-1  
PARCEL NO.: 07-09-410-026

The parties of record before the Property Tax Appeal Board are Cheryl Kam, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$35,130  
**IMPR.:** \$96,150  
**TOTAL:** \$131,280

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 2-story dwelling of frame and masonry construction with 3,015 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full unfinished basement, a fireplace and a 2-car garage. No information was provided regarding central air conditioning. The property has a 13,579 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited information on three comparable sales. These comparables are two story dwellings of frame or frame and masonry construction built in either 1988 or 2000. All have full unfinished basements, fireplaces and 2-car garages. No information was provided regarding central air conditioning. They are located in the same 054 neighborhood as the subject. These comparables sold between March and December 2012 for prices ranging from

\$290,000 to \$332,000 or from \$95.71 to \$120.67 per square foot of living area land included. The appellant requested the total assessment be reduced to \$112,013.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,280. The subject's assessment reflects a market value of \$394,234 or \$130.76 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 limited information on six comparables, three of which were sales. They are described as 2-story dwellings of frame or frame and masonry construction built between 1987 and 2002. They all feature full or partial unfinished basements, fireplaces and 2-car garages. No information was provided regarding central air conditioning. Five are located in the same 054 neighborhood as the subject, and one is located in neighborhood 055. Three of these comparables sold between July 2013 and August 2014 for prices ranging from \$364,000 to \$405,000 or from \$138.23 to \$170.47 per square foot of living area land included.

### **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.

No weight was given to board of review comparables #4, #5 and #6 as these were equity comparables that had not recently sold, and the basis of this appeal was overvaluation. The Board gave less weight to the appellant's comparables based on their sale dates which were somewhat dated, occurring 24 to 34 months prior to the subject's assessment date of January 1, 2015. The Board also gave less weight to board of review comparable #1 based on proximity to the subject and comparable #2 based on dwelling size as compared to the subject. The Board finds the best evidence of market value to be board of review comparable #3. This comparable was very similar to the subject in location, construction, size, style, age and features and sold 7 months prior to the assessment date of the subject for \$384,000 or \$143.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$394,234 or \$130.76 per square foot of living area, including land, which is below the best comparable sale in this record based on price per square foot of living area. 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.

*Mario Albino*

Chairman

*K. L. Farn*

Member

*JR*

Acting Member

*Robert J. Steffen*

Member

*Dane DeKinis*

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

*A. H. ...*

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.