



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

APPELLANT: Emmy Ho
DOCKET NO.: 15-05842.001-R-1
PARCEL NO.: 08-17-313-020

The parties of record before the Property Tax Appeal Board are Emmy Ho, 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: \$52,410
IMPR.: \$75,080
TOTAL: \$127,490

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 and part-one story dwelling of frame and brick exterior construction with 2,510 square feet of living area. The dwelling was constructed in 1969. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached two-car garage.¹ The property has a 10,576 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted three comparable sales located from 30 feet to 1,500 feet from the subject property. The comparables consist of 1.5-story and 2.0-story dwellings that range in age from 41 to 49 years old. The dwellings had features with varying degrees of similarity when

¹ As an initial matter the parties report differences regarding the basement and dwelling size for the subject property. The Board finds the best evidence is contained within the board of review's photograph report as it contains schematic drawings and calculations of the subject's dwelling size.

compared to the subject. The dwellings range in size from 2,424 to 2,787 square feet of living area and are situated on sites that contain from 10,292 to 12,196 square feet of land area. The comparables sold in September 2015 and March 2016 for prices ranging from \$151,000 to \$348,000 or from \$60.57 to \$136.14 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$112,410 which would reflect a market value of approximately \$337,230.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$127,490. The subject's assessment reflects an estimated market value of \$382,853 or \$152.53 per square foot of living area including land when applying DuPage County's 2015 three-year average median level of assessment of 33.30% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .32 of a mile from the subject property. The comparables consist of part-two story and part-one story dwellings that were built from 1967 to 1976. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,521 to 2,644 square feet of living area and are situated on sites that contain from 10,794 to 16,381 square feet of land area. The comparables sold from April 2014 to June 2015 for prices ranging from \$400,000 to \$482,000 or from \$155.16 to \$191.19 per square foot of living area including land. The board of review submission included a grid analysis of the appellant's comparables reporting differences in land size but failed to supply property record cards to support these differences. The board of review submission also included two PTAX-203, Illinois Real Estate Transfer Declarations and the Multiple Listing Service sheet (MLS) for the appellant's comparable #2 which disclosed the comparable sold on two separate PTAX forms for \$302,000. Based on 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 parties submitted seven suggested sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 due to their March 2016 sale dates, which are less proximate in time for the January 1, 2015 assessment date. The Board also gave less weight to the appellant's comparable #2 due to the evidence provided by the board of reviewing disclosing this property sold for \$302,000 and the appellant did not dispute this data.

The Board finds the best evidence of market value in the record to be the board of review's comparables. These comparables sold more proximate in time to the January 1, 2015 assessment date and were similar to the subject in location, age, dwelling size, design and features. These properties sold from April 2014 to June 2015 for prices ranging from \$400,000 to \$482,000 or

from \$155.16 to \$191.19 per square foot of living area including land. The subject's assessment reflects a market value of \$382,853 or \$152.53 per square foot of living area, including land, which falls below the range established by the best comparables in this record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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: September 22, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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