



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

APPELLANT: Michael & Kyung Kim  
DOCKET NO.: 15-06130.001-R-1  
PARCEL NO.: 08-20-416-017

The parties of record before the Property Tax Appeal Board are Michael & Kyung Kim, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:** \$50,620  
**IMPR.:** \$122,720  
**TOTAL:** \$173,340

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 exterior construction with 3,644 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 758 square foot garage. The property has a 12,370 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellants submitted information on three equity comparables located in the same neighborhood code and from .09 to .16 of a mile from the subject property.<sup>1</sup> The appellants reported that the comparables were improved with

---

<sup>1</sup> The appellants' grid analysis was void of some pertinent descriptive data, which was provided by the board of review.

two-story style frame dwellings.<sup>2</sup> The comparables ranged in size from 3,254 to 4,392 square feet of living area and were built in 1985 or 1988. Features include an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 560 to 816 square feet of building area. The comparables had improvement assessments that ranged from \$94,630 to \$126,310 or from \$28.76 to \$29.29 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to \$105,833 or \$29.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$173,340. The subject property has an improvement assessment of \$122,720 or \$33.68 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood code and from .02 to .12 of a mile from the subject property. The comparables were improved with part two-story and part one-story or two-story style frame dwellings that range in size from 3,611 to 3,686 square feet of living area. The dwellings were constructed in 1985 or 1986. Features include a basement with one comparable having a finished area, central air conditioning, one fireplace and a garage ranging in size from 651 to 740 square feet of building area. The comparables had improvement assessments that ranged from \$122,350 to \$132,000 or from \$33.64 to \$36.53 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #2 due to its larger dwelling size when compared to the subject. The Board gave less weight to the board of review comparable #2 due to its partially finished basement when compared to the subject's unfinished basement.

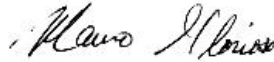
The Board finds the best evidence of assessment equity to be the remaining four comparables. These comparables are similar in location, dwelling size, design, exterior construction, age and features when compared to the subject property. These comparables had improvement assessments that ranged from \$94,630 to \$124,000 or from \$29.08 to \$33.88 per square foot of living area. The subject's improvement assessment of \$122,720 or \$33.68 per square foot of living area falls within the range established by the most similar comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and

---

<sup>2</sup> The board of review also submitted a grid analysis of the appellants' comparables and described them as part two-story and part one-story style dwellings, like the subject property.

convincing evidence that the subject's improvement was inequitably assessed and 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. 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: October 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michael & Kyung Kim, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187