



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

APPELLANT: Wayne Ngo  
DOCKET NO.: 16-02604.001-R-1  
PARCEL NO.: 06-35-125-012

The parties of record before the Property Tax Appeal Board are Wayne Ngo, the appellant, by attorney Jessica Hill-Magiera, in Lake Zurich; and the Kendall 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 **Kendall** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$13,000  
**IMPR.:** \$65,792  
**TOTAL:** \$78,792

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Kendall County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 two-story dwelling of brick and frame construction with 2,812 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, one fireplace and an integral two-car garage with 420 square feet of building area. The property has a 10,255 square foot site and is located in Joliet, Na-Au-Say Township, Kendall County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales improved with two-story dwellings that range in size from 2,400 to 2,701 square feet of living area. The dwellings were built in 2005 and 2006. Each comparable has a basement, central air conditioning, and a two-car integral garage. The sales occurred from January 2015 to November 2016 for prices ranging from \$180,000 to \$223,000 or from \$68.31 to \$90.21 per square foot of living area, including land. The appellant's submission included "Property Equalizations" adjusting the sales prices for time

and differences from the subject to arrive at equalized sales prices ranging from \$176,495 to \$218,673. The appellant's analysis indicated the subject dwelling has 2,500 square feet of living area. The appellant requested the subject's assessment be reduced to \$68,633 to reflect a market value of \$205,918. The appellant submitted copies of the Multiple Listing Service (MLS) listing sheets for the comparables disclosing that comparable #1 was REO/Lender Owned being sold "as is." Appellant's comparable #5 was described as a short sale.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,792. The subject's assessment reflects a market value of \$237,254 when using the 2016 three-year average median level of assessment for Kendall County of 33.21% as determined by the Illinois Department of Revenue. The board of review submitted a copy of the subject's property record card, which included a schematic diagram, and reported the subject dwelling has 2,812 square feet of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of brick and frame construction with either 2,752 or 2,812 square feet of living area that were built in 2006. The dwellings were located within 730 feet of the subject property with sites ranging in size from 9,573 to 12,100 square feet of land area. Each comparable has an unfinished basement, central air conditioning, and an attached two-car garage with either 400 or 420 square feet of building area. The sales occurred in June and July 2015 for prices ranging from \$223,000 to \$238,000 or from \$79.30 to \$86.48 per square foot of living area, including land. The board of review submission also included copies of the property record cards for each comparable and an aerial map depicting the location of its comparables with reference to the subject property.

Board of review sale #1 was the same property as appellant's comparable #6, however, the board of review reported this comparable has 2,812 square feet of living area and not 2,600 square feet as used by the appellant. The board of review provided a copy of the property record card for this comparable, which included a schematic diagram of the dwelling.

The appellant's counsel submitted rebuttal comments which indicated that each of the board of review comparables was an acceptable sale.

### **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.

Initially the Board finds the best evidence of size of the subject dwelling was submitted by the board of review. The property record card included a schematic diagram of the subject property and reported the dwelling has 2,812 square feet of living area. The appellant presented no evidence as to how the estimated dwelling size of 2,500 square feet was calculated. Based on this record the Board finds the subject property has 2,812 square feet of living area.

Furthermore, because the appellant's analysis used an incorrect size for the subject dwelling, little weight is given the analysis and the market value conclusion.

Similarly, the Board finds that based on the evidence provided by the board of review the similar comparable submitted by both parties, appellant's comparable #6 and board of review comparable #1, has 2,812 square feet of living area and not 2,600 square feet as used by the appellant, which further undermines the appellant's analysis.

The record contains eight sales submitted by the parties, including one common sale, to support their respective positions. The Board gives little weight to appellant's comparable #1 as the MLS listing sheet disclosed this property was a Bank REO/Lender Owned and was sold "as is" indicating there may have been condition issues. Additionally, the sale price for appellant's comparable #1 is an outlier when compared to the remaining sales in the record. The remaining comparables submitted by the parties sold for prices ranging from \$201,500 to \$238,000 or from \$77.20 to \$86.48 per square foot of living area, land included. The subject's assessment reflects a market value of \$237,254 or \$84.37 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Only three of the best comparables had a price per square foot below the market value reflected by the subject's assessment. 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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.

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Chairman



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Member

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Member



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Member

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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: July 16, 2019



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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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