



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

APPELLANT: Chi Huei Lin
DOCKET NO.: 16-05328.001-R-1
PARCEL NO.: 03-08-110-008

The parties of record before the Property Tax Appeal Board are Chi Huei Lin, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; 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: \$39,660
IMPR.: \$69,530
TOTAL: \$109,190

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 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 exterior construction with 1,941 square feet of living area. The dwelling was constructed in 1940. Features of the home include a basement, central air conditioning, a fireplace and a one-car garage. The subject property has a 6,300-square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted four comparable sales with different neighborhood codes than the subject property. The comparables consist of one, 1.5-story and three, 2-story dwellings that were built from 1900 to 1948. The homes range in size from 1,674 to 2,954 square feet of living area¹ and

¹ The Board finds the best evidence of dwelling size is contained within the board of review's property record cards as they contain schematic drawings and calculations of the dwelling sizes.

are situated on sites ranging in size from 8,200 to 17,000 square feet of land area. All comparables have a basement, two of which are finished. All four comparables have central air conditioning; three have garages. The comparables sold from January 2015 to April 2016 for prices ranging from \$221,000 to \$312,000 or from \$105.62 to \$164.28 per square foot of living area, including land. The appellant also submitted the Multiple Listing Service (MLS) sheet for the comparables.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$82,667 which would reflect a market value of approximately \$248,324.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$109,190. The subject's assessment reflects an estimated market value of \$327,996 or \$168.98 per square foot of living area including land when applying DuPage County's 2016 three-year average median level of assessment of 33.29% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of its contention of the correct assessment, the board of review through the assessor presented property record cards, MLS sheets and a grid analysis of four comparable sales located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings that were constructed from 1928 to 1956. The dwellings range in size from 1,704 to 2,380 square feet of living area and are situated on sites ranging in size from 6,300 to 9,900 square feet of land area. All four of the comparables have basements; two of which are finished. Two of the comparables have central air conditioning; and three detached garages and one has an integral garage. The comparables sold from July 2014 to September 2016 for prices ranging from \$309,900 to \$450,000 or from \$175.33 to \$201.88 per square foot of living area, including land.

As part of the data, the assessor asserted the subject had a "major addition in 2008 bringing it up to today's standards."

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 Board finds the best evidence of market value in the record to be the board of review's comparables #1, #2 and #3. These properties sold proximate in time to the January 1, 2016 assessment date at issue and were more similar to the subject in location, age, dwelling size, design and other features. These comparables sold for prices ranging from \$344,000 to \$450,000 or from \$175.33 to \$201.88 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$327,996 or \$168.98 per square foot of living

area including land, which falls below the range established by the best sales comparables in this record. The Board gave less weight to the appellant's comparables. Comparables #2 and #3 differ from the subject in dwelling design and age or contain a much larger dwelling size, and all four of the appellant's comparables have different neighborhood codes than the subject property. The Board also gave little weight to the board of review's comparable #4 due to its 2014 sale date which is not as proximate in time to the January 1, 2016 assessment date at issue as the other best comparable sales as determined by the Board. Based on this record the Board finds the subject's assessment is reflective of market value 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(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.



Chairman



Member



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 18, 2018



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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