



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

APPELLANT: Kyung Kim
DOCKET NO.: 16-06213.001-R-1
PARCEL NO.: 10-01-207-031

The parties of record before the Property Tax Appeal Board are Kyung Kim, the appellant, 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: \$101,080
IMPR.: \$219,320
TOTAL: \$320,400

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 part one-story and part two-story dwelling of brick exterior construction with 4,893 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 1,029 square foot garage. The property has a 24,185 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject as defined by the township assessor. The comparables are improved with part two-story and part one-story dwellings of brick exterior construction ranging in size from 4,709 to 4,902 square feet of living area. The dwellings were constructed in 1991 or 2000. Each comparable has an unfinished

basement, central air conditioning, one to three fireplaces and a garage ranging in size from 693 to 872 square feet of building area.¹ The comparables have improvement assessments ranging from \$167,900 to \$204,780 or from \$35.66 to \$41.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$320,400. The subject property has an improvement assessment of \$219,320 or \$44.82 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted three equity comparables located in the same neighborhood code as the subject as defined by the township assessor. The comparables consist of part one-story and part two-story dwellings of brick or frame and brick exterior construction ranging in size from 4,202 to 4,595 square feet of living area. The dwellings were constructed from 1989 to 1993. The comparables feature unfinished basements, central air conditioning, one to four fireplaces and garages ranging in size from 725 to 828 square feet of building area. The comparables have improvement assessments ranging from \$185,310 to \$206,060 or from \$43.60 to \$46.33 per square foot of living area.

The board of review submitted a narrative noting differences in style, amenities, basement sizes and garage sizes between the appellant's comparables and the subject. In addition, the board of review submitted a map that depicted the locations of the subject and both parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gave less weight to the board of review comparable #3 based on its considerably smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining comparables submitted by both parties. These five comparables are most similar to the subject in location, dwelling size and most features though all are smaller in basement sizes and garage sizes. These comparables had improvement assessments of \$167,900 to \$206,060 or \$35.66 to \$46.33 per square foot of living area. The subject has an improvement assessment of \$219,320 or

¹ The appellants' grid analysis was void of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

\$44.82 per square foot of living area, which falls within the range on a per square foot basis but above the range on an overall basis established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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: May 21, 2019



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

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