



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

APPELLANT: Susan Kim
DOCKET NO.: 16-06695.001-R-2
PARCEL NO.: 05-11-121-010

The parties of record before the Property Tax Appeal Board are Susan Kim, the appellant, by attorney Margaret E. Graham, of Dykema Gossett PLLC 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: \$29,400
IMPR.: \$234,280
TOTAL: \$263,680

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 frame exterior construction with 3,706 square feet of living area. The dwelling was constructed in 2006. Features of the home include a partial finished basement, central air conditioning, a fireplace and a 483 square foot garage. The property has a 9,286 square foot site and is located in Lisle, Milton Township, DuPage County.

The appellant contends overvaluation and assessment equity as the bases of the appeal. In support of the overvaluation argument the appellant submitted a limited grid analysis on eight comparable sales with comparable #1 and comparable #3 being the same property. The comparables range in size from 3,066 to 4,349 square feet of living area and sold from February 2013 to March 2016 for prices ranging from \$193,790 to \$792,500 or from \$63.21 to \$189.30

per square foot of living area, land included. The appellant did not disclose any descriptive information about the comparable sales.¹

In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of two-story dwellings of frame exterior construction that were built from 1921 to 2007. One comparable has a partial finished basement and two comparables have unfinished basements. Other features include central air conditioning, one or two fireplaces and garages that contain from 418 to 550 square feet of building area. The dwellings range in size from 2,112 to 3,779 square feet of living area. The comparables have improvement assessments ranging from \$125,130 to \$225,850 or from \$55.03 to \$59.76 per square foot of living area. Based on the evidence, the appellant is requesting a reduction of the assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$263,680. The subject's assessment reflects a market value of \$792,070 or \$213.73 per square foot of living area, land included, when using the 2016 three year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$234,280 or \$63.22 per square foot of living area.

In support of its contention of the correct assessment for overvaluation and assessment inequity the board of review through the township assessor submitted 13 comparable sales with assessment information. One sale comparable was common to both parties. These comparables are located in the same neighborhood code as the subject. The comparables consist of 11, two-story dwellings and 2, 2.5-story dwellings of frame, masonry or frame and masonry exterior construction that were built from 1998 to 2017. The comparables have basements with eight comparables having a finished area. Twelve comparables have central air conditioning, each comparable has one or two fireplaces and a two-car or three-car garage that range in size from 420 to 743 square feet of building area. The comparables have land sizes ranging from 8,009 to 18,727 square feet of land area. The dwellings range in size from 3,217 to 4,143 square feet of living area and sold from June 2014 to April 2016 for prices ranging from \$715,000 to \$1,260,000 or from \$222.26 to \$312.59 per square foot of living area, land included. The comparables have improvement assessments ranging from \$222,970 to \$365,340 or from \$68.65 to \$94.61 per square foot of living area.

In rebuttal to the overvaluation argument, the board of review disclosed that some of the sales that were used by the appellant did not represent the actual sale of the homes. Instead, they represent the sale for the previous home before demolition and construction of the current home.

In rebuttal of the assessment inequity argument, the board of review argued comparables #1 and #2 submitted by the appellant are older in age and comparable #3 has an unfinished basement. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The board of review through the township assessor submitted a grid analysis with descriptive information of the appellant's sale comparables. Seven of these comparables submitted by the appellant were either vacant land or tear down sales. The living area submitted by the appellant is based on the new construction except for comparable #2.

Conclusion of Law

The taxpayer argued in part 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 on grounds of overvaluation.

The parties submitted 20 sale comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #3 through #9 along with board of review's comparables #3, #5, #10 and #11. These comparables sold from February 2013 to August 2014, which are dated and less likely to be indicative of fair market value as of the subject's January 1, 2016 assessment date. The Board gave less weight to appellant's comparable #1/board of review's comparable #1 along with board of review's comparables #6 and #9 based on the date of sale being in 2015 and 2016 with new homes being built in 2016 and 2017. The Board gave less weight to the appellant's comparable #2 based on its larger land size and larger dwelling size when compared to the subject. The Board gave less weight to board of review comparable #4 due to it being older in age and comparable #11 based on its larger land size when compared to the subject. The Board gave less weight to the board of review's comparable #8 based on its lack of a finished basement.

The Board finds the best evidence of market value to be board of review comparable sales #2, #7 and #13. These comparables are similar to the subject in location, land size, age, dwelling size, design and features. These most similar comparables sold for prices ranging from \$745,000 to \$1,030,000 or from \$229.37 to \$312.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$792,070 or \$213.73 per square foot of living area, including land, which is supported by the best comparable sales in this record in terms of overall value and below the best comparables on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The appellant also argued 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 a reduction in the subject's assessment is not warranted on grounds of lack of assessment uniformity.

The parties submitted 16 assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 along with board of review comparable #4 which are older in age when compared to the subject. The Board gave less weight to the appellant's comparable #3 along with board of review's #8 because they have an unfinished

basement, inferior when compared to the subject. The board of review gave less weight to the board of review's comparables #5 and #10 based on their difference in design when compared to the subject. The Board gave less weight to board of review's comparables #1, #3, #6, #9 and #11 as these properties are new construction.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #7, #12 and #13. These comparables are similar to the subject in location, age, dwelling size, design and features which include a finished basement. These comparables had improvement assessments that ranged from \$222,970 to \$365,340 or from \$68.65 to \$94.61 per square foot of living area. The subject's improvement assessment of \$234,280 or \$63.22 per square foot of living area falls below the range established by the most similar comparables contained in this record on a per square foot basis but within on an overall market value basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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: August 18, 2020



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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