



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

APPELLANT: H. Elaine Eng Trust  
DOCKET NO.: 16-06738.001-R-2  
PARCEL NO.: 06-34-102-015

The parties of record before the Property Tax Appeal Board are H. Elaine Eng Trust, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland, 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:** \$153,630  
**IMPR.:** \$227,410  
**TOTAL:** \$381,040

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 masonry exterior construction with 3,745 square feet of living area. The dwelling was constructed in 1984. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached three-car garage. The property has a 28,825 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal as marked on the Residential Appeal petition. In support of the overvaluation argument, the appellant submitted a Restricted Appraisal Report. In addition, the appellant submitted a two-page grid analysis of eight equity comparables which in the brief are described as being on the same street as the subject. In accordance with the provisions of the Property Tax Code, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180).

However, given the data file by the board of review and given the requirement to decide cases based upon the weight and equity of the evidence presented, the Board will analyze both the market value and equity arguments made herein.

In asserting overvaluation, the appellant submitted an appraisal prepared by Michael J. DeSuno, a Certified Residential Real Estate Appraiser, for property tax purposes estimating the subject property had a market value of \$750,000 as of January 1, 2015. The appraiser developed the sales comparison approach in order to estimate the market value of the subject property. The appraiser considered six comparable properties located from .78 of a mile to 3.87-miles from the subject. The comparables consist of a one-story and five two-story dwellings that were reportedly from 28 to 47 years old. The dwellings range in size from 3,467 to 4,567 square feet of living area. Each comparable has a full basement, five of which have finished areas. Each home features central air conditioning and a two-car or a three-car garage. The comparables sold from June 2013 to July 2014 for prices that ranged from \$655,000 to \$800,000 or from \$175.17 to \$202.15 per square foot of living area, land included. The appraiser applied adjustments to the comparables for differences in land area, bathrooms, dwelling size, finished basement and/or garage size. From this process, the appraiser set forth adjusted sales prices ranging from \$683,200 to \$810,700. Using the sales comparison approach to value, the appraiser opined an estimated market value for the subject of \$750,000 and based upon this market value evidence, the appellant requested a reduction in the subject's assessment to \$249,975 to reflect the appraised value at the statutory level of assessment of 33.33%.

In support of the appellant's inequity argument concerning the improvement assessment, the appellant provided data on eight comparables. For ease of reference, the Board has renumbered the second set of comparables as #5 through #8. The comparables are described as a one-story, two, part one-story and part two-story and five, two-story dwellings of masonry exterior construction. The homes range in age from 28 to 34 years old and range in size from 2,943 to 7,257 square feet of living area. Each comparable has a basement. The comparables have improvement assessments ranging from \$143,920 to \$387,880 or from \$47.91 to \$56.63 per square foot of living area. The appellant in the brief requested the subject's improvement assessment be reduced to \$196,987 or \$52.60 per square foot of living area based on assessment equity.

The Board also recognizes that appellant's equity comparables #1, #3, #5, #6 and #7 each depict sales that occurred from November 2014 to May 2016 for prices ranging from \$1,230,000 to \$1,650,000 or from \$219.23 to \$282.70 per square foot of living area, including land. In the brief, counsel for the appellant argued these sales support an average value for the subject of \$246.11 per square foot of living area, including land, or \$921,682.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$381,040. The subject's assessment reflects a market value of \$1,144,608 or \$305.64 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 property has an improvement assessment of \$227,410 or \$60.72 per square foot of living area.

In response to the appellant's appraisal evidence, the board of review submitted a memorandum prepared by Ronald Pajda, York Township Assessor. The assessor argued that appraisal sales #2 through #6 were located outside of the subject's neighborhood and were not within a gated community like the subject. Appraisal sale #1, while in the neighborhood, has a different high school district which the assessor contends impacts the tax rates and the sales prices in the area.

In support of its contention of the correct assessment on market value grounds, the board of review through the township assessor submitted information on three comparable sales located in the same neighborhood code as the subject property. The comparables consist of two-story dwelling of masonry exterior construction that were built in 1981. The homes range in size from 3,752 to 4,591 square feet of living area with a basement and a three-car garage. The comparables sold from June 2015 to March 2017 for prices of \$1,175,000 or \$1,400,000 or from \$304.94 to \$347.31 per square foot of living area, including land.

In support of its contention of the correct assessment based on equity grounds, the board of review through the township assessment submitted information on three comparables located in the same neighborhood code as the subject. The comparables consist of part one-story and part two-story dwelling of masonry exterior construction that were built in 1980 or 1983. The homes range in size from 3,728 to 4,069 square feet of living area and feature basements along with two-car or three-car garages. The comparables have improvement assessments ranging from \$226,900 to \$262,000 or from \$60.86 to \$64.39 per square foot of living area.

Based on the foregoing evidence and argument, 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 appellant submitted an appraisal report estimating the subject property had a market value of \$750,000 as of January 1, 2015. The Board gave little weight to the appraisal report due to dated sales and differences between the subject and the appraiser's comparables in location, design, age and/or living area. The appraiser's comparables #2 through #5 sold from June to October 2013. The Board finds these sales to be dated and not indicative of market value as of the January 1, 2016 assessment date particularly in light of more recent sales in the record. In addition, comparables #2 through #6 were not located in the same neighborhood as the subject; comparable #2 was a one-story ranch dwelling; comparables #4 and #5 were 15 years older than the subject; and comparable #1 had significantly more living area than the subject. The Board finds that these differences undermined the appraiser's conclusion of value.

The Board finds the best evidence of market value in the record to be board of review comparables #1, #2 and #3. These properties sold from June 2015 to March 2017 for prices of

\$1,175,000 or \$1,400,000 or from \$304.94 to \$347.31 per square foot of living area, land included. The Board finds these comparables were two-story, masonry dwellings located in the same neighborhood as the subject and they were also very similar to the subject in age and living area. Moreover, these comparables had sale dates that were more proximate to the assessment date at issue. The Board has given no weight to the five comparable sales presented by the appellant's counsel in the grid analysis as the dwellings range in size from 4,687 to 7,257 square feet of living area as compared to the significantly smaller 3,745 square foot subject dwelling making these unadjusted comparable sales inappropriate for analysis in this record. The subject's assessment reflects a market value of \$1,144,608 or \$305.64 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. Based upon this evidence, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayer alternatively contends assessment inequity as a 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.

The parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to the eight equity comparables presented by the appellant due to differences in design and/or dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity was presented by the three board of review equity comparables which are similar to the subject in location, age, size and/or features. The comparables have improvement assessments ranging from \$226,900 to \$262,000 or from \$60.86 to \$64.39 per square foot of living area. The subject has an improvement assessment of \$227,410 or \$60.72 per square foot of living are which falls below the best comparables in the record on a per-square-foot basis and appears to be supported after considering adjustments to the comparables for differences when compared to the subject. Based on this evidence, the Board finds no reduction in the subject's assessment is warranted on grounds of lack of assessment uniformity.

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 15, 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

AGENCY

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

APPELLANT

H. Elaine Eng Trust, by attorney:  
William I. Sandrick  
Sandrick Law Firm, LLC  
16475 Van Dam Road  
South Holland, IL 60473

COUNTY

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