



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

APPELLANT: Joe Gong
DOCKET NO.: 17-05768.001-R-1
PARCEL NO.: 09-23-201-021

The parties of record before the Property Tax Appeal Board are Joe Gong, the appellant, by Jerri K. Bush, of the Law Office of Jerri K. Bush, 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: \$104,330
IMPR.: \$258,370
TOTAL: \$362,700

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 2017 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 two-story and part one-story dwelling of frame and masonry exterior construction with 3,787 square feet of living area.¹ The dwelling was constructed in 2011. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 796 square foot garage. The property has an approximately 27,565 square foot site and is located in Willowbrook, Downers Grove Township, DuPage County.

¹ While the appellant's appraiser reported a dwelling size of 3,908 square feet there is no schematic drawing provided to support the calculation. In contrast, the board of review reported a dwelling size of 3,787 square feet of living area with a copy of the subject's property record card and a schematic drawing to support the calculation. In the absence of any dwelling size support in the appraisal, the Board finds the board of review presented the best supported evidence of the subject's dwelling size.

The appellant contends overvaluation as the basis of the appeal seeking a reduction in the subject's total assessment. In support of this argument, the appellant submitted an appraisal prepared by Cory Westerhoff for purposes of a refinance transaction and estimating the subject property's market value based on fee simple rights to be \$930,000 as of July 8, 2016.

As to the subject dwelling, the appraiser reported an effective age identical to its actual age. Westerhoff noted the dwelling appeared to be in overall good condition with no recent changes since construction in 2011. In addition, he found no functional or external obsolescence upon inspection of the premises.

Using the sales comparison approach, Westerhoff analyzed three comparable sales which were located from .98 of a mile to 1.56-miles from the subject. The comparables have sites that range in size from 12,975 to 28,088 square feet of land area² and were improved with a one-story and two, part two-story and part one-story dwellings that were built between 2001 and 2004. Each comparable and the subject were described by the appraiser as having the same quality of construction and the subject's condition was deemed by Westerhoff to be superior to each of the comparable sale properties. The homes range in size from 3,685 to 4,818 square feet of living area. Each home features a full or partial basement, two of which have finished areas, central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables sold from September 2015 to March 2016 for prices ranging from \$850,000 to \$950,000 or from \$186.90 to \$242.84 per square foot of living area, land included.

The appraiser applied adjustments to the comparables for differences when compared to the subject for view (busy street), condition, bathroom count, dwelling size, finished basement and garage size differences. Through this process, Westerhoff opined adjusted sales prices ranging from \$876,000 to \$970,000 or from \$181.82 to \$250.61 per square foot of living area, including land. As a result, the appraiser arrived at an estimated market value for the subject of \$930,000 or \$245.58 per square foot of living area, based upon the correct dwelling size of record of 3,787 square feet of living area, including land, as of July 8, 2016. Based on this evidence, the appellant requested a total assessment reflective of the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$362,700. The subject's assessment reflects a market value of \$1,088,209 or \$287.35 per square foot of living area, land included, when using the 2017 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's appraisal report, in a memorandum the board of review noted the lack of lot size adjustments, the lack of location adjustments and minimal living area adjustments of \$60 per square foot for what the board of review asserted is a high quality dwelling that was built in 2011. Furthermore, the board of review noted that none of the appraisal sale comparables were suitable due to differences in style, size, location and/or lot size.

² As the appraisal presented by the appellant is such a poor photocopy, where data cannot be deciphered, the Board has utilized the data supplied by the board of review describing the appraisal's comparable sale properties.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from .72 to .79 of a mile from the subject property in Burr Ridge. The comparables have sites that range in size from 18,620 to 23,207 square feet of land area and were improved with a part two-story, part one-story and part three-story and two, part two-story and part one-story dwellings that were built between 2008 and 2014. The homes range in size from 4,142 to 4,438 square feet of living area. Each home features a full or partial basement, two of which are finished, central air conditioning, three fireplaces and a garage ranging in size from 668 to 894 square feet of building area. The comparables sold from October 2014 to February 2016 for prices ranging from \$1,181,764 to \$1,850,000 or from \$272.67 to \$446.64 per square foot of living area, land included.

The board of review also reported that this owner-occupied property was the subject matter of a tax year 2015 assessment appeal before the DuPage County Board of Review. In that 2015 appeal, the board of review agreed to a reduced assessment and this 2017 assessment reflects the stipulated assessment plus the 2016 tax year factor (1.0629) and the 2017 tax year factor (1.0478) applied.

Based on this 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 of the subject property and the board of review criticized some aspects of the appraisal along with the submission of three comparable sales to support their respective positions before the Property Tax Appeal Board. Having examined the appellant's appraisal and giving due consideration to the differences in dwelling size and/or design when compared to the subject dwelling, the Board finds that the appraised value conclusion is not a credible or reliable indicator of the subject's estimated market value. Specifically, appraisal sale #2 is more than 1,000 square feet larger than the subject and appraisal sale #1 is a one-story dwelling as compared to the subject part two-story and part one-story design. By diminishing the comparability of two of the three sales utilized in the appellant's appraisal report, the Board concludes the opinion of value is not credible.

As a result, the Board will examine the raw sales data contained in the record as presented by both parties. Besides appraisal sales #1 and #2, the Board has given reduced weight to board of review comparable #1 due to its dated sale from October 2014 which is less likely to be indicative of the subject's estimated market value as of January 1, 2017.

The Board finds the best evidence of market value to be the appellant's appraisal sale #3 along with board of review comparable sales #2 and #3. These three comparables had varying degrees

of similarity to the subject property and sold from February 2015 to March 2016 for prices ranging from \$950,000 to \$1,430,800 or from \$242.84 to \$322.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,088,209 or \$287.35 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences, 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.



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

AGENCY

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