



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

APPELLANT: Chang Man Kang
DOCKET NO.: 17-05939.001-R-1
PARCEL NO.: 07-07-403-008

The parties of record before the Property Tax Appeal Board are Chang Man Kang, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines, 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: \$ 76,790
IMPR.: \$192,430
TOTAL: \$269,220

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 two-story dwelling of frame and brick exterior construction with 4,631 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with 1,600 square feet of finished area, central air conditioning, a fireplace and a three-car garage containing 789 square feet of building area. The property has a 15,057 square foot site on a golf course and is located in Aurora, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .1 of a mile to 1.3-miles from the subject property. The comparable parcels range in size from 11,729 to 15,472 square

feet of land area. Each parcel has been improved with a two-story dwelling of brick or frame and brick exterior construction. The homes were built between 1990 and 1996 and range in size from 4,257 to 4,539 square feet of living area. Each comparable has a basement, two of which have finished areas of 1,000 and 1,670 square feet, respectively. Features of the homes include central air conditioning, a fireplace and a three-car garage. The comparables sold between May and September 2016 for prices ranging from \$607,500 to \$690,000 or from \$133.84 to \$162.09 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced assessment as set forth in counsel's brief reflecting a market value of approximately \$684,740 or \$147.86 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$269,220. The subject's assessment reflects a market value of \$807,741 or \$174.42 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 evidence, the board of review through the township assessor noted that the appellant's comparable dwellings are each smaller than the subject dwelling, two of the comparables also have smaller basements than the subject and appellant's comparable #2 has an unfinished basement as compared to the subject's finished basement.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales where board of review comparable #4 was the same property as appellant's comparable #1. The assessor's analysis also depicts both parties' comparables and indicates that all comparables presented by both parties are located within the same neighborhood code assigned by the assessor as the subject property. Moreover, all properties presented by both parties are also described as being located on a golf course. The comparable parcels range in size from 14,944 to 33,965 square feet of land area. Each parcel has been improved with a two-story dwelling of brick or frame and brick exterior construction. The homes were built in 1990 or 1996 and range in size from 3,921 to 4,563 square feet of living area. Each comparable has a basement, three of which have finished areas ranging in size from 916 to 1,885 square feet. Features of the homes include central air conditioning, a fireplace and a three-car garage. The comparables sold between May 2016 and October 2017 for prices ranging from \$690,000 to \$875,000 or from \$162.09 to \$219.33 per square foot of living area, including land.

Also, as part of the assessor's grid analysis, the assessor asserted that the subject property is located in a "Premier area within the development which has historically had some of the higher prices homes in the neighborhood." It was also asserted that board of review comparable #1 is also located within the Premier area. The assessor also noted that all comparables in the record are smaller than the subject dwelling.

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 parties submitted a total of six comparable properties, with one common property submitted by both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 and board of review comparable #3 as each of these dwellings have unfinished basements which is inferior to the subject's 1,600 square foot finished basement area.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sales #1, #2 and #4, where appellant sale #1/board of review sale #4 are the same property. Each of these four comparables are similar in location, age, design, construction and most features to the subject property. These most similar comparables sold between May 2016 and January 2017 for prices ranging from \$642,000 to \$875,000 or from \$147.65 to \$202.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$807,741 or \$174.42 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject property, the Board finds the subject's estimated market value is supported. In particular, the subject's estimated market value on a per-square-foot basis falls between the parties' common comparable and board of review comparable #2 which appears to be logical given the differences between the properties in age, basement finished area, lot size and other features. Based on this record, 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: February 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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