



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

APPELLANT: Susan Kim
DOCKET NO.: 17-05981.001-R-1
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: \$30,620
IMPR.: \$244,030
TOTAL: \$274,650

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 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 assessment inequity as the basis of the appeal.¹ In support of the inequity claim, the appellant submitted a grid analysis of four assessment comparables located within the same neighborhood code as the subject. The comparables are comprised of one, 1.5-story dwelling and three, 2-story dwellings of frame exterior construction that were built from 1916 to 2007. Each comparable has a basement with two comparables having a finished area. Other

¹ The appeal form is marked "Contention of Law and Assessment Equity." The Property Tax Appeal Board will only consider the assessment inequity evidence based on the grounds for the appeal.

features include central air conditioning, one or two fireplaces and garages that contain from 408 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 \$130,340 to \$235,250 or from \$57.32 to \$62.25 per square foot of living area. Appellant's counsel calculated the comparables have an average improvement assessment of \$59.32 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$219,840 or \$59.32 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$274,650. The subject property has an improvement assessment of \$244,030 or \$65.85 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of the assessment comparables submitted by the appellant and five additional assessment comparables. The evidence was prepared by the Milton Township Assessor. The five additional comparables are located in the same neighborhood code as the subject. The comparables consist of two-story dwellings of frame exterior construction that were built from 2005 to 2009. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and garages that range in size from 420 to 572 square feet of building area. The dwellings range in size from 3,248 to 3,910 square feet of living area. The comparables have improvement assessments ranging from \$232,250 to \$311,640 or from \$71.51 to \$79.70 per square foot of living area.

The board of review argued comparables #1, #2 and #3 submitted by the appellant are older in age and comparable #4 has an unfinished basement when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 a reduction in the subject's assessment is not warranted.

The record contains nine assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1, #2 and #3 are older in age and smaller in dwelling size when compared to the subject. Comparable #4 has an unfinished basement, inferior when compared to the subject. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$232,250 to \$311,640 or from \$71.51 to \$79.70 per square foot of living area. The subject property has an improvement assessment of \$244,030 or \$65.85 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in the 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

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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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