



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

APPELLANT: Kyle Kamego  
DOCKET NO.: 20-08287.001-R-1  
PARCEL NO.: 03-25-112-008

The parties of record before the Property Tax Appeal Board are Kyle Kamego, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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 A Reduction 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:** \$42,510  
**IMPR.:** \$55,020  
**TOTAL:** \$97,530

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 2020 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 split-level dwelling of frame and brick exterior construction with 1,349 square feet of living area. The dwelling was constructed in 1966. Features of the home include a finished lower level, central air conditioning, and a garage containing 440 square feet of building area. The property has a 10,395 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 10, 2019 for a price of \$292,000. The appellant reported that the seller was Man-Tung Hui Lee, as trustee for the Chu-Quan Lee and Man-Tung Lee Trust, the parties to the transaction were not related, and the property sold through a realtor with Coldwell Banker. The appellant also indicated the property was advertised for sale through the Multiple Listing Service for 1.5 months. In further support of

the appeal, the appellant submitted a copy of the settlement statement which lists the sale price of \$292,000, a sale date of May 10, 2019, and depicts a commission being distributed to Coldwell Banker. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,220. The subject's assessment reflects a market value of \$303,054 or \$224.65 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales located within the subject's assessment neighborhood. The comparables consist of split-level dwellings of brick and frame exterior construction ranging in size from 1,035 to 1,394 square feet of living area. The dwellings were built from 1957 to 1960. Each dwelling has central air conditioning, a lower level with six having finished area, and a garage ranging in size from 440 to 676 square feet of building area. The parcels range in size from 9,150 to 11,700 square feet of land area. The comparables sold from April 2018 to July 2020 for prices ranging from \$270,000 to \$395,000 or from \$221.31 to \$299.52 per square foot of living area, including land. The board of review also submitted a copy of a 2019 stipulation between Addison Township and the appellant and argued that the current assessment reflects the 2019 purchase price with an equalization factor of 1.04 applied. Based on this evidence, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted evidence of the recent sale of the subject property and the board of review submitted information on eight comparables sales to support their respective positions before the Property Tax Appeal Board. The board of review did not contest the validity of the subject's sale, but rather argued that the subject's current assessment is reflective of its sale price plus the application of an equalization factor for tax year 2020.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2019 for a price of \$292,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised with the Multiple Listing Service, and it had been on the market for 1.5 months. In further support of the transaction the appellant submitted a copy of the settlement statement.

The Illinois Supreme Court has held that a contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash value, but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (Ill. 1967). The Board finds the purchase price is below the market value reflected by the assessment.

The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board further finds the board of review agreed the May 2019 sale was an arm's length transaction in determining this sale was sufficient to reduce the subject's assessment for the prior tax year.

The Board finds the board of review's argument that the subject's assessment reflecting the May 2019 sale price should be increased by the 2020 equalization factor is unsupported and unpersuasive. The Board takes judicial notice of the purpose of equalization factors as set forth in the Illinois Department of Revenue publication, PTAX-1004, The Illinois Property Tax System, at page 17, concerning how uniformity in assessments is achieved by applying equalization factors:

The assessment/sales ratio study shows whether or not assessments within a given area actually average 33 1/3 percent of market value. If the results of the study indicate that assessments are either higher or lower than 33 1/3 percent, a blanket percentage increase or decrease, called an "equalization factor" or "multiplier" is calculated and applied to all non-farm property to bring the level of assessment to 33 1/3 percent. The application of this uniform percentage increase or decrease to assessed values is called "equalization."

The subject's May 2019 sale occurred less than a year from the assessment date at issue and in the absence of other market value evidence suggesting that the sale price was no longer reflective of market value, based on this record, the Board finds that the subject's assessment is not reflective of market value. The board of review also submitted eight suggested comparable sales for the Board's consideration. The Board gave less weight to this evidence as the comparable sales do not overcome the subject's May 2019 sale price.

Based on this record, the Board finds the subject property had a market value of \$292,000 as of January 1, 2020. Since market value has been determined the 2020 three-year average median level of assessment for DuPage County of 33.40% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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:

May 16, 2023



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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