



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

APPELLANT: Anita Ong
DOCKET NO.: 21-06887.001-R-2
PARCEL NO.: 06-27-403-002

The parties of record before the Property Tax Appeal Board are Anita Ong, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$87,790
IMPR.: \$635,410
TOTAL: \$723,200

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 2021 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 2-story dwelling of brick, masonry, or stone exterior construction with 5,788 square feet of living area. The dwelling was constructed in 2017. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a 4-car garage. The property has a 16,401 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from less than 100 feet to 1 mile from the subject. The parcels range in size from 18,350 to 37,407 square feet of land area and are improved with 2-story homes of brick, masonry, or stone; frame, brick, or stone; or frame, aluminum, or vinyl exterior construction. The dwellings range in size from 4,616 to 7,116 square feet of living area and were built from 1968 to 2007. Each home has a basement

with finished area,¹ central air conditioning, one to five fireplaces, and from a 2-car to a 4-car garage. The comparables sold from August 2019 to September 2020 for prices ranging from \$1,337,500 to \$1,825,000 or from \$230.17 to \$291.70 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$723,200. The subject's assessment reflects a market value of \$2,163,326 or \$373.76 per square foot of living area, land included, when using the 2021 three year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.22 of a mile from the subject. Comparables #1 and #2 are the same properties as the appellant's comparables #4 and #2, respectively. Comparable #3 has a 15,263 square foot site that is improved with a 2-story home of frame and brick or stone exterior construction with 5,567 square feet of living area. The home was built in 2020 and features a basement with finished area, three fireplaces, a 624 square foot garage, and a 523 square foot garage. This comparable sold in September 2020 for a price of \$2,555,000 or for \$458.95 per square foot of living area, including land.

The board of review submitted a memorandum from the township assessor's office contending that there are not many new homes built in the subject's neighborhood and that the appellant's comparables #1 and #3 differ from the subject in age and dwelling size. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 which sold less proximate in time to the assessment date than other comparables in this record. The Board gives less weight to the appellant's comparable #2/board of review's comparable #2, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #4/board of review's comparable #1 and the board of review's comparable #3, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, site size, location, and features, although one comparable has two garages unlike the subject, suggesting a downward adjustment to this comparable would be needed to make it more equivalent to the

¹ The appellant submitted listing sheets for the comparables, all of which describe finished basement area.

subject. These two most similar comparables sold for prices of \$1,700,000 and \$2,555,000 or for \$291.70 and \$458.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,163,326 or \$373.76 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

December 19, 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

AGENCY

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