



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

APPELLANT: Sokhom Khiev
DOCKET NO.: 21-06907.001-R-1
PARCEL NO.: 02-34-300-003

The parties of record before the Property Tax Appeal Board are Sokhom Khiev, 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: \$18,600
IMPR.: \$56,440
TOTAL: \$75,040

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 one-story ranch style dwelling of mixed exterior construction with 1,336 square feet of living area constructed in 1964. Features of the home include an unfinished basement, central air conditioning and a 1-car garage. The property has an approximately 7,213 square foot site and is located in Glendale Heights, Bloomingdale 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 within 0.40 of a mile from the subject property. The comparables have sites with 7,277 or 11,106 square feet of land area and are improved with ranch style dwellings of mixed exterior construction with either 1,317 or 1,336 square feet of living area and built in 1963 or 1964. One comparable has a basement with finished area. Each dwelling has central air conditioning, one home has a fireplace and two

comparables each have a 1-car garage. The properties sold in April or May 2020 for prices ranging from \$146,750 to \$200,000 or from \$111.43 to \$149.70 per square foot of living area, land included.

The appellant also submitted copies of the Multiple Listing Service (MLS) sheets for its comparables #1 and #2 which disclosed comparable #1 to have been updated while comparable #2 was sold in as-is condition and advertised as “needs TLC.” Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$59,646 which reflects a market value of \$178,956 or \$133.95 per square foot of living area, land included, when applying 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 \$75,040. The subject's assessment reflects a market value of \$224,469 or \$168.02 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 in the same subdivision as the subject property. The comparables have sites that range in size from 7,773 to 9,078 square feet of land area and are improved with ranch style dwellings of frame or mixed exterior construction with 1,336 or 1,613 square feet of living area. The homes were built in 1963 or 1965. One comparable has a basement with finished area. Each dwelling has central air conditioning and a 1-car or a 2-car garage. The properties sold from June 2019 to November 2020 for prices ranging from \$249,900 to \$275,000 or from \$164.29 to \$205.84 per square foot of living area, land included.

The board of review also submitted information disclosing appellant comparable #3 sold in February 2021 for a price of \$285,000 or \$216.40 per square foot of living area, land included. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

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 seven comparable sales for the Board’s consideration, as one property was reported to sell in both 2020 and 2021. The Board gives less weight to appellant comparable #2 which lacks a garage amenity. The Board gives less weight to appellant comparable #3’s 2020 and 2021 sales which, based on its sale prices and per square foot sale prices, reflect both the lowest and highest per square foot sale prices relative to other properties in the record. The Board also gives less weight to board of review comparable #2 which sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #1 along with board of review comparables #1 and #3 which sold proximate to the assessment date at issue and are similar to the subject in location, age, design and dwelling size. However, these properties differ in either foundation type or have a finished basement in contrast to the subject's unfinished basement, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from May to November 2020 for prices ranging from \$200,000 to \$275,000 or from \$149.70 to \$205.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$224,469 or \$168.02 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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:

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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