



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

APPELLANT: Chang & Sung Lim
DOCKET NO.: 21-07205.001-R-1
PARCEL NO.: 03-35-313-013

The parties of record before the Property Tax Appeal Board are Chang & Sung Lim, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.¹

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: \$59,670
IMPR.: \$175,430
TOTAL: \$235,100

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 exterior construction with 3,312 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning, one fireplace and a 614 square foot garage. The property has a 7,392 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales with the same assessment neighborhood code as the subject and located within .47 of a mile from the subject. These comparables are described as 2-story dwellings built from 2003 to 2005 and range in size from 3,260 to 3,616 square feet of living area. Each comparable has central air conditioning and a

¹ The parties agreed to forgo the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

garage ranging in size from 416 to 756 square feet of building area. Five comparables each have one or two fireplaces. The comparables sold from January 2020 to March 2021 for prices ranging from \$590,000 to \$750,000 or from \$174.92 to \$207.41 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The appellants also indicated on the Residential Appeal petition that the subject property is an owner-occupied dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$259,690. The subject's assessment reflects a market value of \$776,817 or \$234.55 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.

The board of review submission also indicated that 2019 was the first year of the general assessment cycle for the subject property and that a township equalization factor of 1.0440 was applied in 2021.

In support of its contention of the correct assessment the board of review submitted information through the township assessor on six comparable sales with the same assessment neighborhood code as the subject. The comparables are described as 2-story dwellings of brick, frame, or brick and frame exterior construction built from 2001 to 2020 on sites ranging in size from 8,350 to 11,690 square feet of land area. The dwellings range in size from 2,786 to 3,883 square feet of living area. The comparables have basements, with two having finished area. Each comparable has central air conditioning and a garage ranging in size from 460 to 995 square feet of building area. Five comparables each have one or two fireplaces. These comparables sold from March 2018 to November 2020 for prices ranging from \$722,500 to \$875,900 or from \$225.57 to \$259.33 per square foot of living area, land included. The board of review also provided a location map of both parties' comparable sales in relation to the subject property, property record cards and exterior photographs. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that board of review comparables #3, #4, #5 and #6 are not comparable due to differences from the subject dwelling in age, size, and/or they sold in 2018 which is remote in time to the January 1, 2020 assessment date. In a rebuttal grid analysis, counsel suggested that the appellants' comparables and board of review comparables #1 and #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

The Property Tax Appeal Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 20-08413.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$225,190 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2021 is owner occupied which the appellants indicated on the Residential Appeal petition and was unrefuted by the board of review.

Conclusion of Law

The appellants contend 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-08413.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$225,190. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and an equalization factor of 1.0440 was applied in Addison Township in 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$235,100,² which is less than the 2021 total assessment of the subject property of \$259,690.

² The Board recognizes as a practice, DuPage County rounds assessments to the nearest \$10 increment.

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: July 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Chang & Sung Lim, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187