



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

APPELLANT: Kyle Kamego
DOCKET NO.: 23-05447.001-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 Northbrook, 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: \$50,280
IMPR.: \$78,420
TOTAL: \$128,700

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 2023 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 is improved with a split-level dwelling of frame and brick exterior construction containing 1,349 square feet of ground floor living area. The dwelling was constructed in 1966 and is approximately 57 years old. The property has a lower level with 1,155 square feet of finished area, central air conditioning, two bathrooms, and an attached garage with 440 square feet of building area. The property has a 10,019 square foot site located in Elmhurst, Addison 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 improved with split-level style dwellings of brick and frame exterior construction that range in size from 1,035 to 1,419 square feet of above ground living area. Each comparable has a lower level ranging in size from 495 to 540 square feet each of which is 75% finished. Each comparable has central air conditioning, 1

or 1½ bathrooms, and a garage ranging in size from 528 to 576 square feet of building area. Comparable #1 has a fireplace. These properties have sites ranging in size from 9,317 to 12,300 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from approximately .2 to .4 of a mile from the subject property. The sales occurred from June 2021 to November 2022 for prices ranging from \$287,000 to \$380,000 or from \$231.92 to \$277.29 per square foot of above ground living area, including land. The appellant requested the subject's total assessment be reduced to \$115,628.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,700. The subject's assessment reflects a market value of \$386,139 or \$286.24 per square foot of above ground living area, land included, when using the statutory level of assessment of 33 1/3%.¹

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales with comparable #5 being the same property as appellant's comparable #4. The comparables are improved with split-level style dwellings of brick and frame exterior construction that range in size from 1,035 to 1,419 square feet of above ground living area. The homes were built from 1957 to 1969. Each comparable has a lower level ranging in size from 495 to 726 square feet of building area each of which has 75% of finished area. Each comparable has central air conditioning, 1½ or 2 bathrooms, and a garage ranging in size from 440 to 541 square feet of building area. These properties have sites ranging in size from 6,534 to 10,890 square feet of land area. Each comparable has the same assessment neighborhood code as the subject and are located from approximately .07 to .35 of a mile from the subject property. These properties sold from June 2021 to May 2023 for prices ranging from \$362,000 to \$400,000 or from \$267.79 to \$376.81 per square foot of above ground living area, including land.

The board of review submission also included a map depicting the location of the parties' comparables in relation to the subject property.

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 information on ten comparables sales to support their respective positions with one comparable sale being a duplicate. Each comparable has a smaller lower level than the

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

subject with less lower level finished area than the subject suggesting each comparable would require an upward adjustment to make them more equivalent to the subject property. The Board gives less weight to appellant's comparables #3 and #4 as well as board of review comparables #3, #4, and #5, which includes the duplicate comparable submitted by the parties, as these properties sold in 2021, not as proximate in time to the assessment date as the remaining comparables submitted by the parties. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 as well as board of review comparable sales #1, #2, #6 and #7. These properties sold from May 2022 to May 2023 for prices ranging from \$287,000 to \$400,000 or from \$231.92 to \$376.81 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$386,139 or \$286.24 per square foot of above ground living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments to the comparables to make them more equivalent to the subject. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair cash value and 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 17, 2024



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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