



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

APPELLANT: Hoang Tan  
DOCKET NO.: 11-02414.001-R-1  
PARCEL NO.: 03-24-117-014

The parties of record before the Property Tax Appeal Board are Hoang Tan, the appellant, by attorney Leonard Schiller of Schiller Klein, PC, in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$31,580  
**IMPR.:** \$23,120  
**TOTAL:** \$54,700

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a split-level single-family dwelling of frame and masonry construction containing approximately 1,381 square feet of above-grade living area.<sup>1</sup> The dwelling was constructed in 1993. Features of the home include a finished lower level, central air conditioning and an attached two-car garage of 399 square feet of building area. The property has a 7,220 square foot site and is located in Bensenville, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$165,000 as of

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<sup>1</sup> The appellant's appraiser reported a dwelling size of 1,381 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 1,291 square feet of living area, but lacked any schematic drawing to support the contention. The Board finds the slight size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

January 1, 2011. The appraisal was prepared by Audrey Clamage, a State of Illinois Certified real estate appraiser. In estimating the market value of the subject property the appraiser developed the cost and the sales comparison approaches to value.

Under the cost approach the appraiser estimated the subject had a site value of \$40,000 based data from the "County Tax Assessor." The appraiser estimated the replacement cost new of the improvements to be \$207,490. The appraiser estimated physical depreciation to be \$45,732 resulting in a depreciated improvement value of \$161,758. Adding the various components, the appraiser estimated the subject property had an estimated market value of \$201,800 under the cost approach to value.

Using the sales comparison approach the appraiser provided information on three comparable sales located from .04 to .46 of a mile from the subject property. The comparables are described as 1 1.5-story and 2 split-level dwellings of frame and masonry construction that range in size from 1,247 to 1,290 square feet of living area. The dwellings range in age from 24 to 56 years old. Features of the comparables include a full unfinished basement or a finished lower level. Each home has central air conditioning and a one-car or a two-car garage. The comparables have sites ranging in size from 6,750 to 8,139 square feet of land area. The comparables sold in July or November 2010 for prices ranging from \$160,000 to \$181,900 or from \$125.39 to \$141.01 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject in room count, gross living area, rooms below grade and/or other amenities, the appraiser estimated the comparables had adjusted prices ranging from \$165,150 to \$175,900 or from \$129.43 to \$136.36 per square foot of living area, including land. As part of the report, the appraiser noted there were various updates and upgrades to comparable #1 prior to its sale and that this property is located on the same street as the subject property. Similarly, the appraiser outlined various upgrades and updates to comparables #2 and #3 that occurred prior their respective sales. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$165,000.

Based on the foregoing, the appraiser estimated the subject property had a market value of \$165,000 as of January 1, 2011. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$88,060 was disclosed. The subject's assessment reflects a market value of \$265,641 or \$192.35 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In support of the subject's assessment the board of review submitted its "Addendum to Board of Review Notes on Appeal" along with Exhibit #1 consisting of a spreadsheet prepared by Christopher Kain, Addison Township Assessor, along with a map depicting the location of the subject and both parties' comparables.

The spreadsheet contains information on five comparable sales that are improved with a raised ranch and 4 split-level dwellings of frame and masonry construction that range in size from 1,117 to 1,567 square feet of living area. The dwellings were constructed from 1988 to 2010. Features of the comparables include a basement or lower level, four of which include finished areas. Each home has central air conditioning and two comparables have a fireplace. Each comparable has a garage ranging in size from 440 to 1,129 square feet of building area. Three of the comparables have the same neighborhood code assigned by the assessor as the subject property. These comparables sold from September 2008 to July 2011 for prices ranging from \$253,000 to \$315,000 or from \$196.23 to \$241.89 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended board of review comparable #1 has a finished basement, twice the lot size of the subject and a swimming pool amenity. As to board of review comparables #2 and #3, counsel argued that given the sale dates in 2008 "significant downward adjustments would have to be made to account for date of sale." As to comparable #3 from the board of review, counsel noted the lot is a half-acre with a five-car heated garage. As to board of review comparable #5, counsel presented a listing sheet for this property depicting a newly built dwelling of two-story design and 2,370 square feet of living area, not a raised ranch of 1,307 square feet of living area.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over

the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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 Board finds the best evidence of market value to be the appraisal of the subject property submitted by the appellant. The appellant's appraiser developed the cost and sales comparison approaches to value and concluded an estimated market value in line with the sales comparison approach value. The sales utilized by the appraiser were similar to the subject in location, size, style, exterior construction, features, age and/or land area with adjustments for various differences from the subject property. These comparable properties also sold most proximate in time to the assessment date at issue of January 1, 2011. The appraised value for the subject property of \$165,000 is below the market value reflected by the assessment of \$265,641.

The Property Tax Appeal Board has given no weight to board of review comparable #5; at a minimum, this dwelling was built in 2010 and sold in 2010 presumably as new construction and thus is dissimilar to the subject dwelling. Moreover, the appellant's rebuttal evidence indicates the property is a two-story home that is much larger than the subject dwelling. Little weight was given to board of review comparable sales #2 and #3 as their dates of sale in 2008 are not as proximate in time to the assessment date of January 1, 2011. Reduced weight was also given to board of review comparable #4 for its larger dwelling size when compared with the subject and its differing location. Finally, the Board has given little weight to board of review comparable #1 due to differences from the subject in lot size, garage size and additional pool amenity.

Based on this record the Board finds the subject property had a market value of \$165,000 as of January 1, 2011. Since market

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value has been determined the 2011 three year average median level of assessment for DuPage County of 33.15% 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.

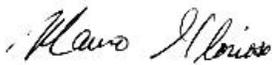


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Chairman



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Member

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DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: April 18, 2014



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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 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 the subsequent year 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.

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.