



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

APPELLANT: Jae Oh
DOCKET NO.: 11-03239.001-R-1
PARCEL NO.: 10-05-205-025

The parties of record before the Property Tax Appeal Board are Jae Oh, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$49,740
IMPR.: \$128,070
TOTAL: \$177,810

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 2011 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 part two-story and part one-story dwelling of frame construction with 3,266 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full unfinished basement, central air conditioning and a three-car garage. The property has a 13,476 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$405,000 as of January 1, 2011. Based on this evidence, the appellant requested an assessment reduction reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,810. The subject's assessment reflects a market value of \$536,380 or \$164.23 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In a memorandum, the board of review asserted that location adjustments would be necessary on comparable properties "not located in the SGL NBHD code." The board of review also noted the appraiser's adjustments for condition to sales #1 and #3 and questioned whether the appraiser performed an interior inspection of either of these dwellings. A question was also raised concerning the dwelling size of appraisal sale #2 which the assessing officials contends contains only 3,002 square feet, but which the appraiser reported as having 5,665 square feet.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, none of which are located in the SGL NBHD code. 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 Property Tax Appeal Board has given little weight to the value conclusion in the appraisal report because, although it was made as of the assessment date at issue, the appraiser analyzed two sales from May and August 2009 and one sale from December 2010, to opine the subject's market value. The Board finds the majority of the sales considered were substantially distant from the valuation date of January 1, 2011 and thus are less likely to be indicative of the subject's market value as of the valuation date. Similarly due to lack of proximity in time, the Board has given reduced weight to board of review comparable #7.

The Board finds the best evidence of market value to be appraisal sale #1 along with board of review comparable sales #5 and #6. These three comparables were similar to the subject in age, size, design and features. These comparables sold between May and December 2010 for prices ranging from \$140 to \$207 per square foot of living area, including land, rounded. The subject's assessment reflects a market value of \$536,380 or \$164 per square foot of living area, including land, rounded, which is within the range established by the best comparable sales in the record on a per-square-foot basis. Based on this evidence 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.



Chairman



Member



Member



Member



Member

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: August 22, 2014



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.