



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

APPELLANT: Edmond & Erica Chan
DOCKET NO.: 11-03559.001-R-1
PARCEL NO.: 02-17-203-032

The parties of record before the Property Tax Appeal Board are Edmond & Erica Chan, the appellants, by attorney Ralph F. Tellefsen III of the Law Office of Ralph F. Tellefsen, in Elmhurst, 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: \$32,810
IMPR: \$83,080
TOTAL: \$115,890

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 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 two-story dwelling of brick and frame construction with 2,497 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has an

8,650 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellants contend both overvaluation and lack of assessment uniformity as the bases of the appeal. In support of the overvaluation argument, the appellants submitted information on eleven properties. There is data in the record concerning six sales, although one of the properties sold twice in the same year. The sales all occurred between January and July 2011. In support of the inequity argument, the appellants submitted assessment information on all eleven properties.

Based on this evidence, the appellants requested a total assessment of \$106,667 which would reflect a market value of \$320,000 or \$128.15 per square foot of living area, including land. The appellants' request also included a reduction in the improvement assessment to \$73,857 or \$29.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,810. The subject's assessment reflects a market value of \$406,667 or \$162.86 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. The subject has an improvement assessment of \$102,000 or \$40.85 per square foot of living area.

As part of the board of review's submission, the Bloomingdale Township Assessor re-stated the appellants' comparables, but assigned different numbers to the properties in the spreadsheet; for ease of reference, the comparable numbers utilized by the appellants will be consistently used in this decision. For appellants' sale #2, it was reported by the township assessor that the January 2011 sale was due to a foreclosure and, as reported as appellants' comparable #3, this property re-sold in May 2011 for \$345,000 or \$155.48 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review submitted assessment information on five comparables, two of which also have sales data. The sales occurred in April 2008 and July 2009. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As part of the appeal, 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 the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board has given little weight to the sales of comparables #1 and #2 submitted by the board of review through the Bloomingdale Township Assessor's Office. These two sales occurred in April 2008 and July 2009 and are remote in time to the valuation date at issue of January 1, 2011. As such, the Board finds these two sales are less likely to be indicative of the subject's market value as of the assessment date.

Of the five sales of four properties presented by the appellants, the Board has given reduced weight to the properties that have partially finished basements which is a superior feature when compared to the subject's unfinished basement; these sales are comparables #1, #4 and #12.

The Board finds the best evidence of market value in the record to be appellants' comparable sales #2, #3 and #5 which includes two sales of one property. These most similar comparables sold between January and May 2011 for prices ranging from \$188,500 to \$345,000 or from \$84.95 to \$155.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$406,667 or \$162.86 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Although the subject has a larger unfinished basement than these comparables, based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellants also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in

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assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

Member

J. R.

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: September 19, 2014

Allen Castrovillari

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.