



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

APPELLANT: Dunguo Zhao
DOCKET NO.: 14-01002.001-R-1
PARCEL NO.: 12-02-06-206-002-0000

The parties of record before the Property Tax Appeal Board are Dunguo Zhao, the appellant, and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$42,300
IMPR.: \$199,300
TOTAL: \$241,600

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 brick exterior construction with 4,624 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement,¹ central air conditioning, a fireplace and a 685 square foot garage. The property has a 17,630 square foot site and is located in Naperville, DuPage Township, Will County.

The appellant contends both overvaluation and lack of assessment equity as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparable properties with both sales and equity data. The comparables are located in the subject's subdivision and in close proximity to the subject property. Each comparable consists of two-

¹ The appellant reported the basement was fully finished, but the assessing officials report an unfinished basement.

story brick dwellings that is similar in age to the subject. The homes range in size from 3,416 to 4,686 square feet of living area. No basement information was provided by the appellant in the Section V grid analysis. Each home has central air conditioning, a fireplace and a garage ranging in size from 648 to 919 square feet of building area. The comparables sold between February 2012 and April 2013 for prices ranging from \$491,000 to \$595,000 or from \$126.97 to \$143.88 per square foot of living area, including land. The properties have improvement assessments ranging from \$128,600 to \$174,500 or from \$36.71 to \$37.64 per square foot of living area.

Based on this evidence, the appellant requested a reduced total assessment of \$202,300 which would reflect a market value of approximately \$606,900 or \$131.25 per square foot of living area, including land. The appellant's also requested a reduced improvement assessment of \$160,000 or \$34.60 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 \$241,600. The subject's assessment reflects a market value of \$727,054 or \$157.23 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Will County of 33.23% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$199,300 or \$43.10 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum noting that the appellant's comparable #1 was much smaller than the subject dwelling; comparable #2 has fewer plumbing fixtures than the subject; and comparable #3 is also much smaller than the subject dwelling.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties with both sales and equity data. Each comparable consists of two-story dwellings that were built between 1996 and 2003. The homes range in size from 3,332 to 4,875 square feet of living area. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 688 to 917 square feet of building area. The comparables sold between October 2012 and August 2013 for prices ranging from \$605,000 to \$1,100,000 or from \$181.57 to \$225.64 per square foot of living area, including land. The properties have improvement assessments ranging from \$151,600 to \$306,900 or from \$45.50 to \$62.95 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment on both ground of market value and assessment equity.

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 a total of six comparable properties to support their respective positions before the Board. The Board has given reduced weight to appellant's comparables #1 and #3 along with board of review comparable #2 as each of these dwellings are significantly smaller than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #2 along with board of review comparable sales #1 and #3. These three most similar comparables sold between October 2012 and July 2013 for prices ranging from \$595,000 to \$1,100,000 or from \$126.97 to \$225.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$727,054 or \$157.23 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayer also contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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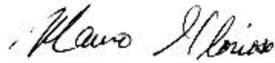
The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with board of review comparables #1 and #3. These comparables had improvement assessments ranging from \$174,500 to \$306,900 or from \$37.23 to \$62.95 per square foot of living area, respectively. The subject's improvement assessment of \$199,300 or \$43.10 per square foot of living area falls within the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal

Docket No: 14-01002.001-R-1

Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.



Chairman



Member



Member

Member



Acting 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: September 23, 2016



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.