

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Zheng Cliff Wu and Helen Yu
DOCKET NO.: 05-00513.001-R-1
PARCEL NO.: 07-01-01-209-043-0000

The parties of record before the Property Tax Appeal Board are Zheng Gliff Wu and Helen Yu, the appellants, and the Will County Board of Review.

The subject property consists of a two-story frame dwelling containing 2,852 square feet of living area that was built in 1993. Features include three bathrooms, a partial unfinished basement, central air conditioning, one fireplace and a 420 square foot attached garage.

The appellants appeared before the Property Tax Appeal Board claiming the subject property is inequitably assessed. The appellants' did not contest the subject's land assessment. In support of this claim, the appellants submitted the completed appeal petition including four suggested assessment comparables, a letter explaining the appeal, a satellite photo of the subject and four suggested comparables (Exhibit 1), an assessment analysis of the subject and comparables showing their assessment increases from 2004 to 2005 (Exhibit 2), photographs of the subject and comparable dwellings (Exhibit 3), and the a copy of the evidence (seven pages) submitted to the Will County Board of Review.

The comparative analysis contained in Section V of the appeal petition is comprised of four properties located at or near the end of the cul-de-sac along the subject's street. They consist of two-story frame and brick dwellings that were built in 1993 and range in size from 2,928 to 3,198 square feet of living area. The comparables contain partial unfinished basements, central air conditioning, one fireplace, and garages ranging in size from 462 to 700 square feet. The comparables have improvement assessments ranging from \$108,178 to \$116,484 or from \$36.02 to \$37.34 per

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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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	34,641
IMPR.:	\$	105,389
TOTAL:	\$	140,030

Subject only to the State multiplier as applicable.

square foot of living area. The subject property has an improvement assessment of \$112,711 or \$39.52 per square foot of living area.

Exhibit 2 is an assessment analysis of the four aforementioned suggested comparables. The analysis compares the properties' 2004 improvement assessments to their 2005 improvement assessments. The comparables had 2004 improvement assessments ranging from \$106,800 to \$115,000 that increased in 2005 to improvement assessments ranging from \$108,178 to \$116,484. The appellants calculated that each comparables' improvement assessment increased by 1.3% from 2004 to 2005. The subject property had an improvement assessment of \$102,943 in 2004 that increased to \$112,711 in 2005 or a 9.5% increase. The appellants argued that since the subject's improvement assessment increased at a higher rate on a percentage basis than the comparables, its improvement assessment is inequitable. The appellants argued by increasing the subject's improvement by 1.3% from the 2004 level, like the comparables, the subject's improvement assessment should be reduced to \$104,281 from \$112,711.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$147,352 was disclosed. In support of the subject's assessment, the board of review submitted a spreadsheet detailing three comparables. Two comparables are located within the subject's subdivision while one comparable is located in a different subdivision than the subject. They consist of two-story frame dwellings that were built from 1991 to 1995. The comparables have unfinished basements, central air conditioning, one fireplace, and garages ranging in size from 451 to 516 square feet. The dwellings range in size from 2,452 to 2,859 square feet of living area and have improvement assessments ranging from \$92,984 to \$119,320 or from \$37.92 to \$41.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellants argued the two comparables submitted by the board that are located in the subject's subdivision are located four blocks from the subject whereas their comparable are located at or near the end of the cul-de-sac along the subject's street. The appellants argued that it is unfair that similar but slightly larger dwellings located along the cul-de-sac have lower improvement assessment than the subject.

After hearing the testimony 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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellants argued the subject property was inequitably assessed. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence submitted, the Board finds the appellants have overcome this burden and a reduction is warranted.

The parties submitted seven assessment comparables for the Board's consideration. The Board gave diminished weight to the comparables submitted by the board of review. One comparable is not located in the subject's subdivision. In addition, the Board finds two similar comparables are located in the subject's subdivision; however, they are located approximately four blocks from the subject whereas the appellants' comparables are located in close proximity along the subject's cul-de-sac street. The Property Tax Appeal Board further finds the appellants' comparables are similar when compared to the subject in age, size, design and features. The comparables have improvement assessments ranging from \$108,178 to \$116,484 or from \$36.02 to \$37.34 per square foot of living area. The subject property has an improvement assessment of \$112,711 or \$39.52 per square foot of living area, which falls above the range established by the most similar assessment comparables on a per square foot basis. The Board recognizes the board of review submitted two somewhat similar comparables that are assessed slightly higher than the subject on proportional basis, however the most similar comparables in terms of location and physical characteristics establishes a consistent pattern of assessment inequity by clear and convincing evidence. Therefore, the Board finds a reduction in the subject's improvement assessment is justified.

As a final point, the Board gave little merit to the statistical analysis submitted by the appellants. The appellants attempted to demonstrate the subject was not uniformly assessed due to its assessment increase on a percentage basis when compared to other properties' assessment increases on a percentage basis from one assessment year to another. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis does not indicate whether a particular property is inequitably assessed. Actual assessments of properties together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of

review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

In conclusion, the Board finds the appellants demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a 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

Shawn P. Gorski

Member

Richard A. Grief

Member

Sharon U. Thompson

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: April 1, 2008

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

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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.