



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

APPELLANT: Jeff Chua
DOCKET NO.: 07-00276.001-R-1
PARCEL NO.: 07-01-06-208-019-0000

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

LAND: \$21,000
IMPR.: \$73,186
TOTAL: \$94,186

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a five year-old, two-story style frame dwelling that contains 2,732 square feet of living area. Features of the home include central air conditioning, a fireplace, a 420 square foot garage and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of the overvaluation argument, the appellant submitted a grid analysis of seven comparable properties located 0.1 to 0.38 miles from the subject. The comparables consist of five or six year-old, two-story style frame dwellings that range in size from 2,564 to 2,718 square feet of living area. Features of the comparables include central air conditioning, two-car attached garages and full or partial basements. Four comparables have a fireplace. These properties were reported to have sold between February 2003 and December 2007 for prices ranging from \$250,196 to \$284,500 or

from \$92.09 to \$110.53 per square foot of living area including land.

In support of the inequity argument, the appellant submitted assessment data on the same seven comparables used to support the overvaluation argument. These properties have improvement assessments ranging from \$72,227 to \$83,144 or from \$26.58 to \$31.45 per square foot of living area. The subject has an improvement assessment of \$82,453 or \$30.18 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$103,453 was disclosed. The subject has an estimated market value of \$323,291 or \$118.33 per square foot of living area including land, as reflected by its assessment and Will County's 2007 three-year median level of assessments of 32.00%.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted property record cards and a grid analysis of five comparable properties, three of which are located on the subject's street and block. The comparables consist of two-story style frame dwellings that are five or six years old and range in size from 2,649 to 2,719 square feet of living area. Features of the comparables include central air conditioning, a fireplace, two-car garages and partial unfinished basements. These properties sold between May and November 2002 for prices ranging from \$233,091 to \$273,642 or from \$87.37 to \$101.99 per square foot of living area including land.

In support of the subject's improvement assessment, the board of review submitted assessment data on the same five comparables used to support the subject's estimated market value. These properties have improvement assessments ranging from \$80,152 to \$88,576 or from \$30.19 to \$32.58 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Board further finds a reduction in the subject property's assessment is warranted. The appellant first contended 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 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted twelve comparables for its consideration. All the comparables were similar to the subject in design, exterior construction, age, size, features and location. The Board gave less weight to the appellant's comparables #1, #2 and #3, as well as all five of the board of review's comparables because they sold in 2002 or 2003, too long before the subject's January 1, 2007 assessment date to provide a valid indication of the subject's market value. The Board finds the appellant's comparables #4 through #7 sold between March and December 2007 for prices ranging from \$98.60 to \$110.53 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$118.33 per square foot of living area including land falls above the range of the most similar comparable sales in the record. Therefore, the Board finds the subject's assessment is excessive and a reduction is warranted.

The appellant also argued unequal treatment in the assessment process as a basis of the appeal. 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 assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted twelve equity comparables for its consideration. All the comparables were similar to the subject in most respects and had improvement assessments ranging from \$26.58 to \$32.58 per square foot of living area. The subject's improvement assessment of \$30.18 falls within this range and also falls within the range of the appellant's own comparables. Therefore, the Board finds no further reduction in the subject's assessment beyond that granted pursuant to the appellant's successful overvaluation argument is warranted.

In conclusion, the Board finds the appellant has met his burden of proving overvaluation by a preponderance of the evidence. However, he has failed to prove inequity by clear and convincing evidence.

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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: November 25, 2009

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.