



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

APPELLANT: Sheng & Jie Ma Sun
DOCKET NO.: 07-04193.001-R-1
PARCEL NO.: 03-05-100-218

The parties of record before the Property Tax Appeal Board are Sheng & Jie Ma Sun, the appellants, by attorney Terrence J. Benshoof of Bordelon, Benshoof & Armstead, P.C., Glen Ellyn, Illinois; 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: \$24,500
IMPR.: \$81,660
TOTAL: \$106,160

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a townhouse of brick and frame construction that contains 1,628 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning and a 400 square foot attached garage. The property is located in Itasca, Addison Township, DuPage County.

The appellant, Sheng Sun, and his attorney appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant submitted sales and assessment information on three comparables improved with townhomes that ranged in size from 1,650 to 2,140 square feet of living area. The comparables were the same age as the subject dwelling and each had the same features as the subject property. The comparables had total assessments ranging from \$107,800 to \$115,960 and improvement assessments that ranged from \$83,300 to \$91,460 or from \$42.74 to \$50.48 per square foot of living area. These same comparables sold from September 2006 to July 2007 for prices ranging from

\$358,000 to \$382,500 or from \$174.07 to \$216.97 per square foot of living area.

The appellant indicated the subject property was purchased in August 2000 for a price of \$225,500. The appellant further indicated the comparables originally sold from November 1997 to December 2001 for prices ranging from \$241,000 to \$276,000. These comparables were selected because they sold for prices similar to the subject's purchase price and near the time the subject sold. The appellant was of the opinion comparable #2 and the subject share a similar sales date in the third quarter of 2000. Comparing comparable #2's 2000 sales price to its 2007 sales price demonstrated an appreciation rate of 34.96%. Applying this rate of appreciation to the subject's 2000 sales price resulted in a value of \$304,343. The appellant then explained the comparables had assessments reflecting market values ranging from \$323,432 to \$347,915. In comparing their sales prices to their assessments, the appellant's analysis indicated the comparables' assessments reflect market values ranging from 7.1% to 11.5% below the sales prices. The appellant indicated the comparables had assessments averaging 9.8% below their market values as reflected by their sales prices. The appellant argued the subject's estimated market value of \$304,343 should be reduced by 9.8% for uniformity purposes. Based on this argument the appellant contends the subject's estimated value should be reduced to reflect a market value of \$277,286 resulting in a total assessment of \$92,429.

The board of review submitted its "Board of Review Notes on Appeal" wherein its total assessment of \$106,160 was disclosed. The subject's assessment reflects a market value of \$318,511 or \$195.65 per square foot of living area, land included, using the statutory level of assessment. The subject has a land assessment of \$24,500 and an improvement assessment of \$81,660 or \$50.16 per square foot of living area.

The board of review called as its witness James Konopka, Deputy Assessor of Addison Township. To demonstrate the subject was equitably assessed the witness submitted three comparable townhomes that were the same model as the subject. These comparables were the same size as the subject, the same age as the subject and had the same features as the subject. Each of these comparables had a land assessment of \$24,500 and an improvement assessment of \$81,660 or \$50.16 per square foot of living area. Comparable #1 also sold in April 2006 for a price of \$335,000 or \$205.77 per square foot of living area, land included.

The township assessor also provided a grid analysis of the appellant's comparables and noted that each was a different model townhome than the subject.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further

finds the evidence in the record supports the assessment of the subject property.

The appellant argued in part overvaluation. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds appellant's comparable #3 and the board of review comparable #1 were similar to the subject in age, size and features. These two comparables had 1,650 and 1,628 square feet of living area, respectively. Appellant's comparable #3 sold in October 2006 for a price of \$358,000 or \$216.97 per square foot of living area, land included. Board of review comparable #1 sold in April 2006 for a price of \$335,000 or \$205.77 per square foot of living area, land included. The subject's total assessment of \$106,160 reflects a market value of \$318,511 or \$195.65 per square foot of living area, land included, using the statutory level of assessment. The Board finds these two sales demonstrate the subject property is not overvalued for assessment purposes.

The appellant also contends assessment inequity as the 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 assessments 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 a reduction is not warranted on this basis. The Board finds appellant's comparable #3 and the board of review's three comparables were most similar to the subject in size. Each of these comparables had a land assessment of \$24,500, the same as the subject. The comparables contained 1,628 and 1,650 square feet of living area. The comparables had improvement assessments of \$81,660 and \$83,300 or \$50.16 and \$50.48 per square foot of living area. The subject has an improvement assessment of \$81,660 or \$50.16 per square foot of living area, identical to the three comparables provided by the board of review and below the most similar comparable provided by the appellant. The Board finds this data demonstrates the subject is equitably assessed.

In conclusion the Property Tax Appeal Board finds the assessment of the subject property as established by the board of review is correct.

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: June 18, 2010

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.