



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

APPELLANT: Lun He  
DOCKET NO.: 07-04202.001-R-1  
PARCEL NO.: 08-21-201-050

The parties of record before the Property Tax Appeal Board are Lun He, the appellant, 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:** \$56,240  
**IMPR.:** \$118,660  
**TOTAL:** \$174,900

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 7,840 square feet of land area has been improved with a one and one-half story single family dwelling of frame exterior construction that contains 3,400 square feet of living area. The dwelling was built in 1987 and features a full finished basement, central air conditioning, a fireplace, and a 440 square foot garage. The property is located in Lisle, Lisle Township, DuPage County.

The appellant submitted a residential appeal form contending both lack of uniformity in the assessment process and overvaluation with regard to the subject's assessment. The appellant also reported the subject property was purchased in March 2005, 21 months prior to the assessment date of January 1, 2007, for \$480,000 or \$141.18 per square foot of living area including land.

In support of the appellant's inequity and overvaluation arguments a grid analysis along with color photographs of four suggested comparables located within "4,000 feet" of the subject property were presented. The comparables were described as

parcels ranging in size from 8,653 to 12,881 square feet of land area which have been improved with two-story single-family dwellings that range in age from 22 to 30 years old. Features include basements, one of which includes finished area, central air conditioning, a fireplace, and a garage ranging in size from 399 to 484 square feet of building area. These properties sold between May to July 2007 for prices ranging from \$425,000 to \$455,000 or from \$143.53 to \$150.96 per square foot of living area including land.

These properties also had improvement assessments ranging from \$60,080 to \$107,140 or from \$20.29 to \$36.18 per square foot of living area. The subject had an improvement assessment of \$118,660 or \$34.90 per square foot of living area. The comparable properties had land assessments ranging from \$43,830 to \$53,520 or from \$3.96 to \$5.82 per square foot of land area. The subject has a land assessment of \$56,240 or \$7.17 per square foot of land area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$168,500 to reflect an estimated market value of approximately \$505,500 or \$140.68 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$174,900 was disclosed. The subject's assessment reflects a market value of approximately \$525,860 or \$154.66 per square foot of living area including land when applying the 2007 three-year median level of assessments as determined by the Illinois Department of Revenue for DuPage County of 33.26%. In support of the subject's assessment, the board of review submitted parcel maps, a grid analysis of both the appellant's comparables and five comparables suggested by the board of review along with property record cards and color photographs of the comparables.

As to the appellant's four comparables, the board of review contends that none of the properties is within the subject's neighborhood code as assigned by the assessor.

The board of review's five comparable dwellings were located in the same neighborhood code assigned by the assessor as the subject property and based on a parcel map, the comparables were in close proximity to the subject. The part one-story and part two-story comparables ranged in age from 12 to 19 years old. The dwellings ranged in size from 3,021 to 3,160 square feet of living area and featured unfinished basements, central air conditioning, and a garage ranging in size from 440 to 673 square feet of building area. Four comparables also had a fireplace. The comparables had improvement assessments ranging from \$106,030 to \$121,150 or from \$34.63 to \$39.32 per square foot of living area. One of the comparables had a recent sale in 2006 for \$550,000 or \$179.62 per square foot of living area including land. Based on this record, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted the board of review presented only one recent comparable sale.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds a reduction in the subject's assessment is not warranted.

Appellant initially argued that the subject's assessment was not reflective of market value. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds this burden of proof has not been met and a reduction in the subject's assessment is not warranted on this basis.

Of the five sales comparables submitted by both parties, all of the comparable dwellings are slightly smaller than the subject dwelling; one comparable was several years newer than the subject and two comparables were nearly 10 years older than the subject. Regardless, the parties presented five comparables that sold between 2006 and July 2007 for prices ranging from \$425,000 to \$550,000 or from \$143.53 to \$179.62 per square foot of living area including land. The subject has an estimated market value of \$525,860 or \$154.66 per square foot of living area including land, which is within the range of the most similar comparable sales presented on this record. Based on this evidence, the Property Tax Appeal Board finds that the subject property is not overvalued as of January 1, 2007 and therefore a reduction in the subject's assessment is not warranted on grounds of overvaluation.

The appellant also contended unequal treatment in the subject's improvement 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). 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 met this burden and that a reduction in the subject's assessment is not warranted on this basis.

The parties submitted a total of nine comparables supporting their respective positions for the Board's consideration. The Board has given less weight to appellant's comparables #1 and #3 and board of review comparable #5 due to difference in age from the subject dwelling. Due to their brick exterior construction, the Board has also given less weight to board of review's comparables #1 through #4. Thus, the Property Tax Appeal Board

finds appellant's comparables #2 and #4 to be the most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that of \$29.51 and \$36.18 per square foot of living area. The subject's improvement assessment of \$34.90 per square foot of living area is within the range established by these most similar comparables on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted based on grounds of lack of uniformity.

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 appellant 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 nor overvalued. Therefore, the Property Tax Appeal 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerski*

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: March 23, 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.