



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

APPELLANT: Gucheng Li & Xiaoxi Zhang
DOCKET NO.: 08-00118.001-R-1
PARCEL NO.: 12-02-09-109-009-0000

The parties of record before the Property Tax Appeal Board are Gucheng Li & Xiaoxi Zhang, the appellants, and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$39,400
IMPR.: \$98,700
TOTAL: \$138,100

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and brick construction containing 2,737 square feet of living area. The dwelling was built in 2002. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and an attached two-car garage of 653 square feet of building area. The property is located in Bolingbrook, DuPage Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process as to the improvement assessment only. No dispute was raised concerning the land assessment. In support of the improvement inequity argument, the appellants submitted information on four comparable properties along with property record cards and color photographs. The dwellings were described as two-story frame or frame and brick homes that were 4 or 6 years old. The comparable dwellings each contain 2,737 square feet of living area. Features include full basements, central air conditioning, a fireplace, and a two-car garage of 653 square feet of building area. One comparable is also said to have a front bay and rear bay. The comparables have improvement assessments ranging from \$92,305 to \$96,500 or from \$33.72 to \$35.26 per square foot of living area. The subject's improvement assessment is \$98,700 or \$36.06 per square foot of living area. Based on this evidence, the appellants requested a reduction in

the subject's improvement assessment to \$93,900 or \$34.31 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$138,100 was disclosed. The board of review presented a memorandum discussing the evidence and a chart identifying four suggested equity comparables.

In the memorandum, the board of review noted that appellants' comparable #1 was a "C" elevation like the subject, but with all aluminum front, no brick. The board of review further contended that the single most important difference was that appellants' comparables #2, #3 and #4 have part crawl-space foundations, not a full basement like the subject.¹ The board of review further contended that the model and options among the comparables account for the differences in per-square-foot improvement assessments.

In support of the subject's assessment, the board of review argued that as a tract-built subdivision, all dwellings were assessed based on model, elevation and selected options such as fireplace(s) or bay(s). In Exhibit A, the board of review set forth the parcel number, model (name), elevation, size, basement data, "extras," and assessment information on four comparable properties. Since the model (name) is the same as the subject, these dwellings are apparently two-story dwellings. The comparables are "elevation C" like the subject. No age data was provided, however, the attached property record cards reveal the dwellings range in age from 4 to 6 years old. The dwellings each contain 2,737 square feet of living area. Three comparables have full basements, two of which are further described as walkout-style, and one comparable has a part crawl-space foundation. Under "extras," one dwelling is all aluminum, one has one-story of brick, one has two-stories of brick and one comparable has part stone exterior construction. Two comparables have a fireplace and one comparable has "two bays." Under "extras" concerning the subject, the board of review noted the subject as "2 story brick, 1 bay." These properties have improvement assessments ranging from \$96,000 to \$106,500 or from \$35.07 to \$38.91 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

¹ The board of review acknowledged that the property information drawn from the DuPage Township Assessor's website shows full basements for these properties, but the actual property record cards (which appellants supplied with their appeal) does not indicate basements for these properties.

The color photograph of the subject dwelling depicts a part brick fronted home (a portion of which reaches to the second story) with part frame also on the front of the home. No photograph was provided depicting the rear or sides of the dwelling. The property record card for the subject under the category "exterior walls" has only the word 'brick' circled. The best evidence in the record of the exterior construction of the subject is the photograph which does not depict an all-brick two-story dwelling, but rather depicts a part brick and part frame dwelling. The Property Tax Appeal Board finds the subject is best described as a two-story frame and brick dwelling.

In this appeal, the appellants contend unequal treatment in the subject's improvement assessment 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 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 appellants have not met this burden.

The parties presented eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to board of review comparables #3 and #4 which include an additional feature of a walkout-style basement which is not enjoyed by the subject. The Board finds the remaining six comparables submitted by both parties were 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 ranged from \$33.72 to \$36.17 per square foot of living area. The subject's improvement assessment of \$36.06 per square foot of living area is within the range established by the most similar comparables. 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.

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 appellants 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 appellants have not proven by clear and convincing evidence

that the subject property is inequitably assessed. 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 J. Huff

Member

Mario M. Louie

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: April 22, 2011

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.