



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

APPELLANT: Alex Gu
DOCKET NO.: 09-00879.001-R-1
PARCEL NO.: 12-02-19-112-017-0000

The parties of record before the Property Tax Appeal Board are Alex Gu, 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: \$28,000
IMPR.: \$80,320
TOTAL: \$108,320

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling built in 2003. The dwelling is a "Rosewood D" model that contains from 3,189 to 3,584¹ square feet of living area. Features include central air conditioning, one fireplace, a full unfinished basement and a 620 square foot attached garage. The dwelling is situated on approximately 9,231 square feet of land area. The subject property is located in Section 19, Bloomfield West Subdivision, Bollingbrook, DuPage Township, Will County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant provided photographs, descriptions and sales data on four comparables located within the same subdivision as the subject property. The comparables were improved with two-story single family dwellings that contain

¹ The "Rosewood Models A through D" contain 3,189 to 3,584 square feet of living area. This subdivision is not assessed on square footage. The property record cards do not show an exact square footage.

3,189² square feet of living area. The dwellings were of frame and brick construction and were built from 2003 to 2005. Other features include central air conditioning, three-car attached garage and full unfinished basements. All of the comparables are "Rosewood Models". Two comparables are located in section 18 and two comparables are located in section 19 of Bloomfield West subdivision. These properties have sites ranging in size from 8,775 to 10,530 square feet of land area. The comparables sold from February 2006 to May 2009 for prices ranging from \$285,000 to \$367,500 including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$107,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$128,200 was disclosed. The subject's assessment reflects a market value of \$386,494 including land, when using the 2009 three year average median level of assessments for Will County of 33.17%.

In support of the assessment the board of review submitted photographs and property record cards for the subject property and the appellant's comparables. Also submitted, a response from the board of review addressing the appeal, the Illinois Real Estate Transfer Declaration sheets for the appellant's comparables, a multiple listing sheet for the appellant's comparable #4, a map of the appellants subdivision showing the 2009 land assessments, a "model type" spreadsheet with a base assessment and amenities, sales ratio study for sections 18 and 19 and a grid analysis of the appellant's comparables. The board of review did not submit any additional comparable sales.

The board of review called as its witness John Randle, DuPage Township Assessor. Randle testified that this subdivision is not valued by the square foot. The subdivision is valued based on the "model type", "model#", section number 18 or 19 and extra features. Randle testified that the appellant's comparables #1 through #3 are a "Rosewood B or Rosewood C, whereas the subject property is a "Rosewood D". Randle also asserted that the model "Rosewood D" is the most expensive model in the subdivision.

Randle then testified that comparable #1 was a bank sale and comparable #4 was a short sale.

Based on this evidence and testimony, the board of review requested confirmation of the subject's assessment.

Under rebuttal, Gu submitted a response to the board of review and township assessor's evidence. A Standard & Poor's press release dealing with the declining market value in the housing industry. Also included were estimates of value from Chase Bank,

² This square footage was used in the appellant's grid analysis. The square footage listed on the property record card is a range from 3,189 to 3,584.

Bank of America, appraisal and Zillow. The Board finds this evidence is improper rebuttal evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides that:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code 1910.66(c). The Board finds that this evidence presented by the appellant is improper rebuttal evidence and gives it no weight in determining the subject's assessment.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends overvaluation as the basis of the appeal. 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted four suggested sale comparables for consideration. The board of review also submitted a sales ratio study for sections 18 and 19. The board gives less weight to the sales ratio study based on the exclusion of property record cards or descriptive information on the sales that were included in the study. The Board gave less weight to comparables #2 and #3 submitted by both parties. These sales occurred in February 2006 and June 2006, which is less indicative of fair market value as of the subject's January 1, 2009 assessment date. The remaining comparables are similar to the subject in design, age and features. The comparables sold in May 2008 or May 2009 for sale prices of \$360,000 and \$285,000 including land. The subject's assessment reflects an estimated market value of \$386,494 including land, which is higher than the two most similar comparable sales. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: February 22, 2013

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.