



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

APPELLANT: Tao Xu  
DOCKET NO.: 09-04864.001-R-1  
PARCEL NO.: 08-04-304-045

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

**LAND:** \$45,440  
**IMPR:** \$61,220  
**TOTAL:** \$106,660

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject appeal consists of a residential property located in Lisle Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was overvalued. In support of this claim, the appellant submitted two appraisal reports. The first appraisal report conveys an estimated market value of \$320,000 as of March 14, 2009, using the sales comparison approach to value. The second appraisal report conveys an estimated market value of \$300,000 as of January 1, 2010, using the sales comparison and cost approaches to value.

The appellant also submitted the DuPage County Board of Review's final decision regarding the subject property. The subject property had a total assessment of \$116,240, which reflects an estimated market value of \$349,489 using DuPage County's 2009 three-year median level of assessments of 33.26% as determined by the Illinois Department of Revenue. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation to \$106,666, which reflects an estimated market value of approximately \$320,000.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. By letter dated May 21, 2012, the DuPage County Board of Review was found to be in default.<sup>1</sup>

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 assessment is warranted.

The appellant contends 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 (3<sup>rd</sup> Dist. 2002). Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 $\frac{1}{3}$ % of fair cash value. (35 ILCS 200/9-145(a)). [T]he assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year. (35 ILCS 200/9-155). 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 appellant in this appeal submitted two appraisals to demonstrate the subject property was overvalued. The first appraisal report conveys an estimated market value of \$320,000 as of March 14, 2009 using the sales comparison approach to value. The second appraisal report conveys an estimated market value of \$300,000 as of July 6, 2010, using the sales comparison and cost approaches to value. The board of review did not refute the value evidence submitted by the appellant or timely submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board.

The Property Tax Appeal Board finds the best evidence of the subject's market value as of its January 1, 2009 assessment date was the first appraisal submitted by the appellant. This appraisal estimates a fair market value for the subject property of \$320,000 as of March 14, 2009. The Board gave less weight to the subject's second appraisal report, which conveys an estimated market value on of \$950,000 as of July 6, 2010. The Board finds

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<sup>1</sup> The DuPage County Board of Review was notified of this appeal on January 19, 2012 and given 90 days to submit evidence in support of its assessment of the subject property or request an extension to file evidence for good cause by April 18, 2012. On June 4, 2012, the Property Tax Appeal Board received a packet of evidence from the DuPage County Board of Review, postmarked June 1, 2012, in support of the subject's assessment. The Property Tax Appeal Board finds the evidence submitted by the board of review was not timely filed and will not be considered.

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this value conclusion is less proximate to the subject's January 1, 2009, assessment date.

Based on this record, the Board finds a reduction in the subject's assessment 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.



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Chairman



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Member



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Member



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Member



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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: September 21, 2012



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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.