



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

APPELLANT: Lo & Sophia Wu  
DOCKET NO.: 10-00288.001-R-1  
PARCEL NO.: 12-02-06-209-020-0000

The parties of record before the Property Tax Appeal Board are Lo & Sophia Wu, the appellants, 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: \$31,900  
IMPR: \$157,248  
TOTAL: \$189,148**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a two-story dwelling of frame and masonry construction containing 3,744 square feet of living area.<sup>1</sup> The dwelling is 20 years old. Features of the home include a basement with 1,400 square feet of finished area, central air conditioning, two fireplaces<sup>2</sup> and a two-car garage of 506 square feet of building area. The subject parcel is wooded and backs to the DuPage River. The property is located in Naperville, DuPage Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process regarding the improvement. No dispute was raised concerning the subject's land assessment. In support of the improvement inequity argument, the appellants completed the Section V grid analysis of the appeal petition with descriptions and assessment information on four comparable properties located in the subject's subdivision and within three blocks of the subject.

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<sup>1</sup> The appellants reported a dwelling size of 3,504 square feet, but did not include any evidence to support this contention. The board of review included a copy of the subject's property record card with a schematic drawing and the reported dwelling size. Given the record, the Property Tax Appeal Board finds the best evidence of the subject's dwelling size was presented by the assessing officials.

<sup>2</sup> The appellants reported a single fireplace whereas the assessing officials report two fireplaces on the subject's property record card.

The comparables consist of two-story frame and masonry dwellings that were either 20 or 23 years old. The comparable dwellings range in size from 3,187 to 3,502 square feet of living area. The appellants indicated "unknown" regarding basements and/or basement finish for the comparables. Each of the dwellings has central air conditioning, a fireplace and a two-car garage ranging in size from 457 to 490 square feet of building area. The comparables have improvement assessments ranging from \$130,300 to \$137,800 or from \$38.66 to \$41.82 per square foot of living area. The subject's improvement assessment is \$179,000 or \$47.81 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$147,000 or \$39.26 per square foot of living area based on the dwelling size of 3,744 square feet.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$210,900 was disclosed. The board of review presented a memorandum discussing the appellant's evidence and the board of review's response.

The board of review noted that the subject's "neighborhood" of River Woods Subdivision has 378 single-family custom built homes. As Exhibit A, the board of review reiterated the appellants' four equity comparables. Upon comparing the data, the Property Tax Appeal Board finds the board of review has reported garage sizes for comparables #1 and #4 which differ from what the appellants reported. Furthermore, there were no differences in the dwelling sizes and/or improvement assessments and per-square-foot improvement assessments of each of the appellant's comparables. Each of the comparable dwellings has an unfinished basement as reported by the board of review. Based upon reiterating the appellants' equity comparables, the board of review contends "[i]t clearly shows just based on the Appellant's [*sic*] choice of comparable homes that the subject is assessed correctly." The board of review further pointed out that the subject is superior to the comparables in size and has 1,400 square feet of finished basement area which none of the comparables enjoys. "Fixtures and fireplaces are superior as well."

Exhibit B is the Will County Sales Ratio Study for 2007, 2008 and 2009. The memorandum addresses how 2010 assessments were based on "valid sales only" and discusses one of the sales<sup>3</sup> from Exhibit B that is said to be in close proximity to the subject.

In conclusion, the board of review stated the appellants' "presentation lacks identification and analysis of significant value features in subject and comparison properties." Based on the foregoing submission, the board of review requested confirmation of the subject's improvement assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

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<sup>3</sup> This property sold in October 2008 for \$635,000 and has a dwelling size of 3,084 square feet.

parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

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 met this burden.

The parties submitted a total of four equity comparables located within the subject's subdivision to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to the market value and/or sales ratio study evidence submitted by the board of review as a response to this lack of assessment uniformity complaint. Such market value evidence without evidence of applicable assessments and descriptions of individual properties with their features is not responsive to the appellant's appeal.

Despite that the subject dwelling is from 342 to 557 square feet larger than each of the four comparables presented, the Property Tax Appeal Board finds the equity comparables were similar to the subject in location, style, exterior construction, and age. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. The comparables had improvement assessments that ranged from \$130,300 to \$137,800 or from \$38.66 to \$41.82 per square foot of living area. The subject's improvement assessment of \$179,000 or \$47.81 per square foot of living area is above the range established by the most similar comparables. The primary differences between the subject dwelling and the comparables on this record is that the subject enjoys 1,400 square feet of finished basement area and has one more fireplace. Each of these features adds value to the subject property which is not present in the comparables justifying a slightly higher improvement assessment for the subject over the comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mark 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: March 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.