



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

APPELLANT: Alex Gu  
DOCKET NO.: 10-00350.001-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: \$27,200  
IMPR: \$81,120  
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 3,584<sup>1</sup> 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. At the hearing the appellant testified that the subject property is an owner occupied residence and he has resided there since 2003. The appellant also referenced on the appeal form that the property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 09-00879.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$108,320 based on the evidence submitted by the parties. The appellant submitted four sale comparables to demonstrate the subject was being overvalued.

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<sup>1</sup> 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.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$124,400 was disclosed. 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 to support the conclusion that the subject's assessment reflected the property's market value.

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 this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the total assessment as established by the Property Tax Appeal Board for the 2009 tax year should be carried forward to the 2010 tax year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes notice that it issued a decision in Docket No. 09-00879.001-R-1 reducing the subject's 2009 assessment to \$108,320. (86 Ill.Admin.Code 1910.50(i)). The record further indicates that the subject property is an owner occupied dwelling and that 2009 and 2010 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2009 tax year or that the Property Tax Appeal Board's decision for the 2009 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

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

*Mario M. Louie*

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.