



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

APPELLANT: Zhaohui Mei  
DOCKET NO.: 10-05230.001-R-1  
PARCEL NO.: 07-25-301-087

The parties of record before the Property Tax Appeal Board are Zhaohui Mei, 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:** \$26,990  
**IMPR.:** \$62,420  
**TOTAL:** \$89,410

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with an end-unit two-story townhome of frame and brick exterior construction that contains 2,046 square feet of living area. The dwelling is 10 years old. Features include a partial basement finished with carpet only, central air conditioning, a fireplace and a two-car garage. The subject site consists of 6,050 square feet of land area and is located in Naperville, Naperville Township, DuPage County.

The appellant contends both lack of uniformity in the assessment process and overvaluation with regard to the subject's assessment. In support of these claims, the appellant completed the Section V grid analysis with three suggested comparables located on the same street as the subject property. In addition, color exterior and interior photographs of the subject and each of the comparables were attached to the appeal petition.

The three properties were improved with two-story brick or frame and brick townhomes that range in age from 10 to 13 years old. The comparables contain either 1,676 or 2,027 square feet of living area. Two of the comparables have partial basements of 780 square feet of building area. Each townhome has central air

conditioning, a fireplace and a two-car garage. The properties have sites ranging in size from 2,860 to 5,965 square feet of land area. The parcels have land assessments of either \$24,170 or \$25,890 or from \$4.34 to \$8.45 per square foot of land area. The comparables have improvement assessments ranging from \$73,790 to \$77,910 or from \$38.44 to \$45.27 per square foot of living area. The subject has a land assessment of \$26,990 or \$4.46 per square foot of land area and an improvement assessment of \$89,500 or \$43.74 per square foot of living area.

The three comparables had sales which occurred from August to December 2010 for prices ranging from \$212,000 to \$260,000 or from \$126.49 to \$149.16 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$18,340 or \$3.03 per square foot of land area and an improvement assessment reduction to \$57,000 or \$27.86 per square foot of living area. The total assessment request of \$75,340 would reflect a market value for the subject of approximately \$226,020 or \$110.47 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeals" wherein the subject's final assessment of \$116,490 was disclosed. The subject's assessment reflects an estimated market value of \$350,030 or \$171.08 per square foot of living area, including land, using the 2010 three-year median level of assessments for DuPage County of 33.28%.

In support of the subject's assessment, the board of review presented its Addendum to Board of Review Notes on Appeal along with Exhibit #1 with data gathered by the Naperville Township Assessor. In the Addendum, the board of review noted that the subject has an estimated market value based upon its assessment of about \$170.82 per square foot of living area, including land. Furthermore, the appellant's suggested comparable sales range from \$126.49 to \$149.16 per square foot of living area, including land, and the sales gathered by the assessor range from \$133.18 to \$148.77 per square foot of living area, including land. In light of the foregoing data, the board of review stated it "believes the appellant has failed to provide the contention of over-assessed market value by a preponderance of the evidence."

Exhibit #1 consists of a memorandum from the township assessor discussing the appellant's data and the evidence gathered by the assessor. As to the appellant's sales, the assessor noted the sales "are from mid to late 2010 which is beyond the January 1 assessment date." In addition, appellant's comparable #3 is a ranch style townhome without a basement.

Page 5 of Exhibit #1 is a grid of comparable sales prepared by the assessor setting forth three properties located on the subject's street and in the same neighborhood code assigned by the assessor as the subject. These comparables consist of a

ranch-style townhome and two, two-story townhomes of frame or frame and masonry construction. The townhomes were constructed between 1998 and 2000 and range in size from 1,676 to 2,046 square feet of living area. Two comparables have partial unfinished basements. Each townhome has central air conditioning, a fireplace and a two-car garage. The comparables sold between July and November 2009 for prices ranging from \$246,000 to \$272,500 or from \$133.18 to \$146.77 per square foot of living area, including land. Based on this evidence, the township assessor stated:

The Assessor would agree to and recommends an adjusted value for 2010 to the PTAB's 2009 adjusted figure plus factor which would be at \$131.10/SF. (Land: 26,990; Bldg: 62,420; Total: 89,410)

In summary on the sales data presented, the assessor contends these sales support the estimate of market value "of the recommended amount."

The assessor also provided a grid analysis of three suggested equity comparables consisting of two-story frame and brick townhomes located on the same street and in the same neighborhood code as the subject property. Each comparable is also an end unit like the subject property. These three comparables were built in 2000 and each contains 2,046 square feet of living area. Each townhome has a partial unfinished basement of 840 square feet of building area, central air conditioning, a fireplace and a two-car garage. The properties have land assessments of \$26,990 and improvement assessments of \$89,500 and \$93,430 or \$43.74 and \$45.66 per square foot of living area.

Based on the foregoing 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 warranted.

The appellant contends in part that the assessment of the subject property is excessive and not reflective of its market value. 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). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does support a reduction in the subject's assessment.

The parties submitted a total of six comparable sales for the Board's consideration. The Board has given no weight to the assessor's contention that the appellant's sales occurred after

the January 1, 2010 assessment date. Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970).

The Board finds the comparable sales submitted by both parties were similar to the subject in size, exterior construction, location, features and/or age. These comparables sold between July 2009 and December 2010, which dates bracket the assessment date of January 1, 2010, for prices ranging from \$212,000 to \$272,500 or from \$126.49 to \$149.16 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$350,030 or \$171.08 per square foot of living area, including land, which is substantially above the range established by the similar comparable sales both in terms of overall value and on a per-square-foot basis.

After considering the most comparable sales on this record and the assessor's contention that the subject property should have a value of \$131.10 per square foot of living area, including land, the Board finds the appellant did demonstrate the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is warranted.

The appellant also contended unequal treatment in the subject's assessment as a 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). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: November 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.