FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lixin Liu & Jin Wang
DOCKET NO.: 11-02141.001-R-1
PARCEL NO.: 09-24-302-022

The parties of record before the Property Tax Appeal Board are Lixin Liu & Jin Wang, the appellants, by attorney Terrence J. Benshoof in Glen Ellyn, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***no change*** 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:	$74,920
IMPR.:	$130,210
TOTAL:	$205,130

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a part one-story and part two-story dwelling of brick exterior construction with approximately 3,569 square feet of living area. The dwelling was constructed in 1983. Features of the home include a full basement which is

90% finished,[1] central air conditioning, a fireplace and an attached three-car garage. The property has a 36,998 square foot site[2] and is located in Willowbrook, Downers Grove Township, DuPage County.

As an initial issue the Property Tax Appeal Board will address a certified letter issued by the Downers Grove Township Office to the appellants dated February 20, 2013 seeking an interior and exterior inspection of the subject property in light of descriptive discrepancies as reported in the appellants' appraisal report and the assessor's records which was included in the evidentiary submission. It is noted that Section 1910.94 of the rules of the Property Tax Appeal Board are relevant:

> a) No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property <u>when the taxpayer or property owner denied a request made in writing by the board of review</u> or a taxing body, <u>during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes</u>. [Emphasis added.]
>
> b) Any motion made to invoke this Section shall incorporate a statement detailing the consultation and failed reasonable attempts to resolve differences over issues involving inspection with the taxpayer or property owner.

As set forth above, the township assessor made the inspection request, not the board of review. Thus, the request does not

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[1] The assessing officials reported the subject has an unfinished basement, but the appellants' appraiser who inspected the property reported the basement was 90% finished and documented the appraisal with photographs depicting finished area and partially unfinished areas (yet under repair). The report further noted sealant service had been applied with some drywall and flooring disrupted in the process; cost to cure was estimated at $2,000 to $3,000.

[2] The appellants' appraiser reported a site size of 18,679 square feet with no evidence of where the data was found. The subject's property record card indicates a site of 45,000 square feet with 123.44 adjusted front feet and the board of review reported a lot size of 36,998 square feet. The Board finds that the assessing officials reported the best evidence of site size given the property record card data.

comply with Section 1910.94 for purposes of enforcement before the Property Tax Appeal Board assuming the appellants did not allow inspection. Furthermore, as set forth in subsection (b) a motion must be made to invoke this section and the board of review made no such motion in this appeal. Thus, the Property Tax Appeal Board gives no weight to any issues concerning an inspection request and will weigh the record evidence in determining the subject's characteristics.

The appellants contend both overvaluation and lack of assessment uniformity as the bases of the appeal.

In support of the overvaluation argument, the appellants submitted an appraisal which apparently was originally produced on legal sized paper, but which was photocopied on standard 8 ½" x 11" paper thereby cutting off various aspects of the appraisal report on the top and/or bottom edges of the report. The appraisal utilizing both the cost and sales comparison approaches to value estimated the subject property had a market value of $465,000 or $130.29 per square foot of living area, including land, as of April 21, 2011.

In addition, the appellants included a grid analysis of three additional suggested comparables with both sales and assessment data. These comparables were located within four blocks of the subject. The properties sold between June 2009 and December 2010 for prices ranging from $465,000 to $559,900 or from $141.98 to $156.26 per square foot of living area, including land. The properties have improvement assessments ranging from $116,740 to $128,860 or from $34.85 to $35.96 per square foot of living area.

Based on this evidence, the appellants requested a total assessment of $155,000 which would be reflective of the appraised value. The appellants also requested an improvement assessment of $80,080 or $22.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $205,130. The subject's assessment reflects a market value of $618,793 or $173.38 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of $130,210 or $36.48 per square foot of living area.

In response to the appeal, the board of review noted that the appraisal was prepared for a mortgage refinance transaction and has an opinion of market value after the assessment date at issue of January 1, 2011.

The board of review also submitted a memorandum from the township assessor which addressed adjustments to the comparable sales of both parties for differences from the subject. The adjustments were based on the individual components in the cost approach to value that were used to calculate the original assessments for the subject and the comparables. The adjustments reflected a percentage adjustment in "construction class" which is assigned by the assessor and a value adjustment for differences in masonry fireplaces, full baths, half baths and plumbing fixture differences. After adjustments, the township assessor reported that the sales presented by both parties range from $148 to $241 per square foot of living area, including land, rounded.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales where board of review comparables #1, #3 and #2 were the same properties that were presented in the appellants' appraisal report as comparables #4, #6 and #7, respectively, and where board of review comparable sale #4 was a vacant land sale to support the subject's estimated land value. The improved comparables were described as part one-story and part two-story dwellings of brick, frame or brick and frame exterior construction that were built in 1977 and 1986 with one property having been remodeled/renovated in 1990. The comparable parcels range in size from 11,059 to 14,195 square feet of land area. The homes range in size from 2,880 to 3,612 square feet of living area and feature full or partial unfinished basements, one or two fireplaces and garages that range in size from 483 to 661 square feet of building area. The properties sold in May and June 2010 for prices ranging from $518,000 to $580,000 or from $161 to $180 per square foot of living area, including land, rounded. These three improved properties have improvement assessments ranging from $108,270 to $137,170 or from $34 to $47 per square foot of living area, rounded.

The board of review also included a map depicting both parties' comparables that are all in close proximity to the subject and which depicts the subject at the corner of Plainfield Road and S. Madison Street which are both depicted as major thoroughfares in the area.

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

In written rebuttal, newly retained counsel for the appellants submitted a plat map, a "Google" map of the property and DuPage County Department of Transportation reports concerning traffic densities on the two major streets which are adjacent to the subject lot. The appellant did not respond to the stated lot size discrepancy.

Conclusion of Law

The appellants contend 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. 86 Ill.Admin.Code §1910.63(e). 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board has given reduced weight to the appellants' appraisal report in part due to the lack of lot size adjustments to the comparables given that the appraiser asserted that the subject parcel contains 18,679 square feet of land area, but the best record evidence indicates the subject parcel is much larger at 36,998 square feet of land area. The Board further finds it problematic that the appraiser made adjustments to the comparable sales and listings for differences from the subject property resulting in adjusted sales and listing prices ranging from $455,130 to $492,900. Despite this rather tight range of sale prices and the fact that only one comparable fell below the appraiser's value conclusion for the subject of $465,000, the appraiser failed to explain why this low-end value conclusion was justified for the subject property in light of the seven comparables that were considered. The Board also finds that the appellants' appraiser had a substantial size error in comparable sale #4 reporting a dwelling size of 2,880 square feet whereas the applicable property record card submitted by the board of review establishes a dwelling size of 3,612 square feet of living area.

The Board finds the best evidence of market value to be the board of review comparable sales #1, #2 and #3 which were also presented as appraisal sales #4, #7 and #6, respectively. These

three comparables sold from May to June 2010 for prices ranging from $518,000 to $580,000 or from $161 to $180 per square foot of living area, including land, rounded.

The subject's assessment reflects a market value of $618,793 or $173.38 per square foot of living area, including land, which is above the range established by the best unadjusted comparable sales prices in the record in terms of overall value, but falls within the range of the unadjusted comparable sales on a per-square-foot basis. The subject's higher overall value appears to be justified given the subject's larger lot size and its dwelling size which is larger than two of the three best comparable sales. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The appellants also contend unequal treatment in the subject's improvement 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, the Board finds the appellants have not met this burden.

The record presents six comparables with equity data. The six comparables range in dwelling size from 2,880 to 3,612 square feet of living area and have improvement assessments that range from $34 to $47 per square foot of living area, rounded. The subject's improvement assessment of $37 per square foot of living area, rounded, is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

Chairman

Member

Member

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: November 21, 2014

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.