



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

APPELLANT: Irene Cheng
DOCKET NO.: 11-02269.001-R-1
PARCEL NO.: 06-01-401-001

The parties of record before the Property Tax Appeal Board are Irene Cheng, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, Chicago; 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: \$59,410
IMPR: \$66,540
TOTAL: \$125,950

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a split-level style single family dwelling of frame and brick or stone construction containing 1,591 square feet of living area. The dwelling was constructed in 1964. Features of the home include a basement, two bathrooms and a two-car garage. The property is located in Elmhurst, York Township, DuPage County.

The appellant's appeal is based on assessment equity with respect to the improvement assessment. The appellant submitted information on three comparable properties described as split-level style dwellings of frame and brick or stone construction that ranged in size from 1,229 to 1,919 square feet of living area. The dwellings were constructed from 1956 to 1963. Each comparable has the same neighborhood code as the subject property. Each comparable has a basement and a one-car or a two-car garage. The comparables have improvement assessments ranging from \$32,170 to \$63,420 or from \$26.18 to \$33.33 per square foot of living area. The subject's improvement assessment is \$66,540 or \$41.82 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$49,082 or \$30.85 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$125,950 was disclosed. In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and Exhibit #1, which included an assessment data sheet prepared by the township assessor listing the appellant's comparables and twelve equity comparables identified by the assessor.¹ The board of review comparables included twelve split-level dwellings of similar construction as the subject ranging in size from 1,518 to 1,676 square feet of living area. The dwellings were constructed from 1955 to 1965. Each has the same neighborhood code as the subject property. Each comparable has one or two bathrooms and five have an additional half bathroom. Each comparable also had a basement and a one-car or a two-car garage. The comparables have improvement assessments ranging from \$66,330 to \$78,340 or from \$42.42 to \$47.34 per square foot of living area.

The assessor also asserted in a memorandum dated May 31, 2013 that the subject's neighborhood has 291 split-level dwellings with a median assessment of \$42.35 per square foot of living area. Based on this 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 not warranted.

The appellant contends 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 appellant has not met this burden.

¹ The assessor also submitted information on six comparable sales. Due to the appellant's argument being assessment inequity, the Board will not discuss the sales data provided by the assessor.

The Board finds overall the board of review comparables are the most similar to the subject in size, style, features and age. The evidence disclosed the comparables submitted by the board of review were improved with split-level dwellings that ranged in size from 1,518 to 1,676 square feet of living area. These properties had relatively similar features as the subject property. The comparables submitted by the board of review have improvement assessments ranging from \$66,330 to \$78,340 or from \$42.42 to \$47.34 per square foot of living area. The subject's improvement assessment of \$66,540 or \$41.82 per square foot of living area is within the range established by the best comparables in this record on an overall basis but below the range on a square foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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: February 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.