



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

APPELLANT: Bu Ruizhi  
DOCKET NO.: 11-02612.001-R-1  
PARCEL NO.: 09-10-202-015

The parties of record before the Property Tax Appeal Board are Bu Ruizhi, the appellant, by attorney George J. Relias, of Enterprise Law Group, LLP in 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:** \$60,480  
**IMPR:** \$276,860  
**TOTAL:** \$337,340

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 two-story and part one-story dwelling of brick construction with 3,402 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full finished basement, central air conditioning, two fireplaces and a 474 square foot attached garage. The property has a 9,000 square foot site and is

located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant, through counsel, contends assessment inequity as the basis of the appeal. The appellant did not challenge the subject's land assessment. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables are improved with part two-story and part one-story dwellings of brick exterior construction and were built from 2000 to 2003. Features include a full unfinished basement, central air conditioning, one fireplace and attached garages ranging from 420 to 572 square feet of building area.<sup>1</sup> The dwellings range from 3,675 to 3,979 square feet of living area and have improvement assessments that range from \$271,690 to \$280,620 or from \$70.53 to \$73.93 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$337,340. The subject property has an improvement assessment of \$276,860 or \$81 per square foot of living area, rounded. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood as the subject property. The comparables are improved with part two-story and part one-story single family dwellings that were of brick exterior construction and were built from 2001 to 2005. Features include full basements which two have 75% finish and one has 100% finish, central air conditioning, one or two fireplaces and attached garages ranging from 495 to 583 square feet of building area. The dwellings range in size from 3,315 to 3,561 square feet of living area and have improvement assessments that range from \$272,410 to \$283,860 or from \$80 to \$83 per square foot of living area, rounded.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for

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<sup>1</sup> The appellant's grid analysis did not contain information for the subject or comparables on basement area, basement finish, central air conditioning or fireplaces. This information was obtained from the property record cards submitted by the board of review.

the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the board of review comparables #1 through #3. These comparables have varying degrees to similarity when compared to the subject in location, building size, age and basement finish. These comparables had improvement assessments that ranged from \$276,210 to \$283,860 or from \$80 to \$83 per square foot of living area, rounded. The subject's improvement assessment of \$276,860 or \$81 per square foot of living area, rounded, falls within the range established by the best comparables in this record. The Board gave little weight to the appellant's comparables and board of review comparable #4 as these comparables were older and did not have any basement finish, like the subject's finished basement. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: August 22, 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.