



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

APPELLANT: Dong & Hui Li Zhao
DOCKET NO.: 11-05807.001-R-1
PARCEL NO.: 08-16-406-005

The parties of record before the Property Tax Appeal Board are Dong & Hui Li Zhao, the appellants; 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: \$48,040
IMPR: \$99,850
TOTAL: \$147,890

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,869 square feet of living area. The home was constructed in 1985. Features of the home include a full basement, central air conditioning, a fireplace and a 713 square foot attached garage. The property is located in Lisle, Lisle Township, DuPage County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation. The appellants did not contest the subject's land assessment. In support of these claims, the appellants submitted a grid analysis of four suggested comparables located within 1.2 miles from the subject.

The comparables were described as two-story frame dwellings that were built in 1979 to 1988. The dwellings range in size from 2,210 to 3,748 square feet of living area. Features include basements, one of which has finished area, central air conditioning, a fireplace and attached garages ranging in size from 440 to 520 square feet of building area. The comparables have improvement assessments ranging from \$26.95 to \$30.72 per square foot of living area. These comparables sold from January 2008 to January 2011 for prices ranging from \$224,250 to \$448,000 or from \$59.83 to \$142.08 per square foot of living area including land.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$81,960 or \$28.57 per square foot of living area or a reduction in the subject's total assessment to \$130,000, which would reflect a market value of \$392,157 or \$136.69 per square foot of living area including land using the 2011 three-year median level of assessments for DuPage County of 33.15%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$147,890 was disclosed. The subject's assessment reflects an estimated market value of \$446,124 or \$155.50 per square foot of living area, land included, using the 2011 three-year median level of assessments for DuPage County of 33.15%. The subject's improvement assessment was \$99,850 or \$34.80 per square foot of living area.

In support of the subject's assessment and market value, the board of review presented a grid analysis with descriptions and assessment information on four sales and equity comparable properties. The comparables consist of single family frame dwellings that were built from 1982 to 1986. The comparables range in size from 2,520 to 3,202 square feet of living area. Features include unfinished basements, central air conditioning, one or two fireplaces and garages ranging in size from 430 to 483 square feet of building area. The comparables have improvement assessments ranging from \$33.31 to \$36.29 per square foot of living area. The board of review's sales occurred from May 2009 to July 2010 for prices ranging from \$421,750 to \$450,000 or from \$139.56 to \$175.40 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and reviewing the record, 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 appellants contend in part 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 parties submitted eight equity comparables to support their respective positions before the Board. The Board gave less weight to the appellants' comparables #3 and #4 due to their considerably smaller or larger dwelling sizes when compared to the subject. The Board finds the remaining comparables submitted by the parties were similar to the subject in location, style, exterior construction, age and features. These comparables had improvement assessments that ranged from \$30.32 to \$36.29 per square foot of living area. The subject's improvement assessment of \$34.80 per square foot of living area is within the range established by the comparables. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellants also contend 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 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparables. Comparables #1 and #2 had sale dates occurring greater than 23 months prior to the subject's January 1, 2011 assessment date. Comparables #3 and #4 have considerably smaller or larger dwelling sizes when compared to the subject. The Board has also given less weight to the board of review's comparables #3 and #4 due to their sale dates occurring greater than 14 months prior to the subject's January 1, 2011 assessment date. The Property Tax Appeal Board finds the remaining comparables submitted by the board of review were similar to the subject in location, age, design, exterior construction and features. These sales also sold more proximate in time to the subject's January 1, 2011 assessment date. These comparables sold in February and July of 2010 for prices of \$442,000 and \$450,000 or \$175.40 and \$164.71 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of approximately \$446,124 or \$155.50 per square foot of living area, which is below the market values established by the best comparables in this record on a per square foot basis. After considering the most relevant sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellants failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: October 24, 2014

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.