



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

APPELLANT: Bu Ruizhi
DOCKET NO.: 12-03273.001-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 Relias & Tsonis, LLC 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: \$56,790
IMPR: \$259,970
TOTAL: \$316,760

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 2012 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 1992 to 2004. Features include a full unfinished basement, one or two fireplaces and garages of 487 or 704 square feet of building area.¹ The dwellings range in size from 3,675 to 4,388 square feet of living area and have improvement assessments that range from \$255,120 to \$301,370 or from \$68.68 to \$69.96 per square foot of living area.

The appellant requested that the assessment be reduced to \$292,617.

The appellant's attorney called no witnesses.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$316,760. The subject property has an improvement assessment of \$259,970 or \$76.42 per square foot of living area.

Representing the board of review was member Charles Van Slyke. Van Slyke called Downers Grove Chief Deputy Assessor, Joni Gaddis, as a witness.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same neighborhood as the subject property. Gaddis testified that the comparables are improved with part two-story and part one-story dwellings of brick exterior construction and were built in 2005. Features include full basements with 75% finished area, central air conditioning, one fireplace and garages ranging in size from 495 to 517 square feet of building area. The dwellings range from in size 3,315 to 3,595 square feet of living area and have improvement assessments that range from \$259,360 to \$268,020 or from \$74.55 to \$78.24 per square foot of living area.

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

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

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 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 six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #3 based on a larger dwelling size, lack of central air conditioning and considerably older age when compared to the subject. The Board finds the remaining comparables to be the best evidence of assessment equity. These comparables have varying degrees of similarity when compared to the subject. These comparables had improvement assessments that ranged from \$69.42 to \$78.24 per square foot of living area. The subject's improvement assessment of \$76.42 per square foot of living area falls within the range established by the best comparables in this record. The subject property is superior in age, amount of basement finish and number of fireplaces. 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: May 22, 2015



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.