



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

APPELLANT: Allen Gao
DOCKET NO.: 12-03756.001-R-1
PARCEL NO.: 09-07-400-005

The parties of record before the Property Tax Appeal Board are Allen Gao, the appellant, by attorney Thomas J. Thorson of Raila & Associates, P.C. 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: \$80,440
IMPR.: \$149,770
TOTAL: \$230,210

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 2-story and part 1-story single family dwelling of brick construction with 2,873 square feet of living area. The dwelling was constructed in 1997. Features of the home include one fireplace and a two-car garage with 481 square feet of building area. The property has a

16,959 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with a 1-story dwelling, a part 2-story and part 1-story dwelling and a part 2.5-story, part 2-story and part 1-story dwelling that ranged in size from 2,190 to 4,218 square feet of living area. The dwellings were originally constructed from 1925 to 1950 with additions in 1982, 2002 and 2003. Each comparable had a partial unfinished basement, one or three fireplaces and garages that ranged in size from 472 to 1,330 square feet of total building area. The comparables were located along the same street as the subject property. These properties had improvement assessments that ranged from \$70,370 to \$172,510 or from \$32.13 to \$40.90 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$106,876.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$230,210. The subject property has an improvement assessment of \$149,770 or \$52.13 per square foot of living area.

Appearing on behalf of the board of review was board member Charles Van Slyke and Chief Deputy Assessor of Downers Grove Township, Joni Gaddis. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with part 2-story and part 1-story dwellings that ranged in size from 2,727 to 3,803 square feet of living area. The dwellings were of frame, brick or brick and frame construction and were built from 1991 to 2007. Each comparable had a full or partial unfinished basement, one fireplace and a garage ranging in size from 453 to 824 square feet of building area. Comparable #1 had a central vacuum system and comparables #2, #3 and #4 had central air conditioning. The comparables had improvement assessments ranging from \$138,700 to \$210,690 or from \$50.86 to \$57.49 per square foot of living area.

Gaddis explained two comparables had the same neighborhood code designation as the subject property and testified the other two comparables were located within .5 miles of the subject property. The board of review submitted a map depicting the location of the comparables submitted by the parties relative to

the subject property. She further acknowledged that two of the comparables were larger than the subject dwelling but testified that as buildings get larger the improvement assessments become less per square foot due to economies of scale. 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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables were most similar to the subject in style and age. The Property Tax Appeal Board recognizes that each comparable was superior to the subject with either a full or partial basement and three had central air conditioning. The board of review comparables had improvement assessments that ranged from \$138,700 to \$210,690 or from \$50.86 to \$57.49 per square foot of living area. The subject's improvement assessment of \$149,700 or \$52.13 per square foot of living area falls within the range established by the best comparables in this record. After considering differences in features and size, the Board finds the comparables are supportive of the subject's improvement assessment. Less weight was given the appellant's comparables due to age and, with respect to comparable #1, style. 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.

Ronald R. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mario ...

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: November 21, 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.