



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

APPELLANT: Zhu Hong  
DOCKET NO.: 11-04147.001-R-1  
PARCEL NO.: 08-15-408-019

The parties of record before the Property Tax Appeal Board are Zhu Hong, the appellant, 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:** \$36,510  
**IMPR.:** \$103,070  
**TOTAL:** \$139,580

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 two-story dwelling of frame and masonry construction with 2,588 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, a fireplace and an attached 420 square foot garage. The property is located in Lisle, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted a letter discussing downward assessment adjustments that were issued in the immediate area of the subject for 2010 and 2011 which have not been carried forward to the subject property. In the Section V grid analysis, the appellant submitted limited information on three equity comparables. Based on this evidence, the appellant requested an improvement assessment of \$77,640 or \$30.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,580. The subject property has an improvement assessment of \$103,070 or \$39.83 per square foot of living area.

The Lisle Township Assessor's Office on behalf of the board of review completed a spreadsheet reiterating the appellant's three comparables with more data on characteristics of the properties and also, in support of its contention of the correct assessment, submitted information on four equity comparables.

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

In rebuttal, the appellant contends that the board of review's submission fails to "explain the vast inequity in assessed value in the same neighborhood or between the neighborhoods." The appellant argued about the differences between various sale prices from 2004, 2005 and 2007 as compared to their respective estimated market values in 2011 based on their assessments.

#### **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 Property Tax Appeal Board has given reduced weight to the three comparables presented by the appellant as each of the dwellings are significantly larger than the subject dwelling. The appellant's comparables range in size from 3,588 to 4,165 square feet of living area whereas the subject dwelling contains 2,588 square feet of living area. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

The Board also gave little weight to the appellant's argument in rebuttal comparing dated sale prices to 2011 assessments. First, the appellant's appeal was based upon lack of assessment equity, not market value. Any market value argument would have required the submission of at least three recent sales of comparable properties to establish that the subject's assessment was excessive or other market value evidence as provided for in the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.65(c)). Second, comparison of sale prices from 2004, 2005 and 2007 to 2011 assessments is not a valid argument. To demonstrate the assessment at issue is incorrect the taxpayer needs to submit relevant, credible and probative market data to establish the market value of the property as of the assessment date at issue. The Board finds the appellant did not submit information on credible comparable sales or a credible appraisal to challenge the correctness of the subject's assessment on market value grounds.

The Board finds the best evidence of assessment equity to be the board of review's comparables which each contain 2,588 square feet of living area and thus are identical in size to the subject dwelling. These comparables were also in the same neighborhood code assigned by the assessor as the subject property, the homes have finished basement areas that are identical in size to the subject and have similar features to the subject. These four comparables had improvement assessments that ranged from \$103,370 to \$105,260 or from \$39.94 to \$40.67 per square foot of living area. The subject's improvement assessment of \$103,070 or \$39.83 per square foot of living area falls below the range established by the best comparables in this record. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal 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. F...*

Member

*Richard A. ...*

Member

*Mark ...*

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: February 20, 2015

*A. ...*

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.