



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

APPELLANT: Weiguo Chen
DOCKET NO.: 12-00424.001-R-1
PARCEL NO.: 12-02-04-208-011-0000

The parties of record before the Property Tax Appeal Board are Weiguo Chen, the appellant, by attorney Alex Rechenmacher, of the Law Offices of Edward P. Graham, Ltd. in Naperville; and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$15,400
IMPR.: \$88,100
TOTAL: \$103,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will 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 and frame exterior construction with 2,406 square feet of living area. The dwelling is described as being a "Custom Anthony Michael Bldr." and was constructed in

1993. Features of the home include a full basement with finished area,¹ central air conditioning, a fireplace and a 461 square foot two-car garage. The property has an 8,860 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located on the same street as the subject property. The comparables are described as part two-story and part one-story dwellings that range in size from 2,142 to 2,192 square feet of living area.² The comparables improvement assessments range from \$74,400 to \$78,000 or from \$34.73 to \$36.02 per square foot of living area.³

The appellant requested that the assessment be reduced to \$91,800.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,500. The subject property has an improvement assessment of \$88,100 or \$36.62 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and documentation gathered by the DuPage Township Assessor. The assessor asserted that the appellant's comparables had a different contractor than the subject. The assessor also disclosed through a portion of a Multiple Listing Service sheet that the subject property was listed for sale from June 2011 to December 2011 for a list price greater than its current market value as reflected by the assessment.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables are described as part

¹ The subject property has finished area in the basement according to the Multiple Listing Service sheet submitted by the board of review. The board of review stated the county's property record card does not indicate finished area in the basement, but will be assessed in 2013.

² The appellant's grid analysis listed ground floor area instead of total living area. The total living area was obtained from the property record cards submitted by the appellant and the board of review grid analysis of the appellant's comparables.

³ The assessment range per square foot is based on total living area, whereas, the appellant used ground floor area.

two-story and part one-story dwellings that have either 2,392 or 2,406 square feet of living area. The comparables improvement assessments range from \$86,800 to \$101,000 or from \$36.08 to \$41.98 per square foot of living area.

The board of review requested that the assessment be confirmed.

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 seven assessment comparables for the Board's consideration. The Board finds these comparables had varying degrees of similarity to the subject in location, dwelling size, style, and/or features. These comparables had improvement assessments that ranged from \$34.73 to \$41.98 per square foot of living area. The subject's improvement assessment of \$36.62 per square foot of living area falls within the range established by the 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.

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

K. L. Fan

Mario Alvino

Member

Member

Member

Acting Member

Robert Hoffmann

Acting 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 19, 2016

A. Proctor

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.