



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

APPELLANT: Rui Chen
DOCKET NO.: 15-00249.001-R-1
PARCEL NO.: 12-02-18-410-068-0000

The parties of record before the Property Tax Appeal Board are Rui Chen, the appellant; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$21,000
IMPR.: \$81,800
TOTAL: \$102,800

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 2015 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 is improved with a two-story dwelling of frame and brick exterior construction with 2,794 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning, a fireplace and a 620 square foot garage. The property has an 8,775 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. The appellant disclosed the subject sold June 12, 2014 for a price of \$304,000 and had been advertised for sale for 60 days as set forth in Section IV-Recent Sale Data of the appeal petition. The appellant also submitted information on four comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with two-story dwellings that were constructed in 2004. The comparables had varying degrees of similarity when compared to the subject. The dwellings contain 2,778 or 2,794 square feet of

living area and are situated on sites that range from 8,775 to 10,797 square feet of land area. The comparables have improvement assessments ranging from \$76,900 to \$80,300 or from \$27.68 to \$28.91 per square foot of living area.¹ The appellant's submission disclosed that the comparables sold from July 2004 to December 2015 for prices ranging from \$326,125 to \$358,000 or from \$116.72 to \$128.87 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$97,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,800. The subject's assessment reflects a market value of \$309,173 or \$110.66 per square foot of living area, when applying Will County's 2015 three-year average median level of assessment of 33.25% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1). The subject property has an improvement assessment of \$81,800 or \$29.27 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with two-story dwellings of frame and brick exterior construction that were constructed from 2002 to 2004. The comparables had varying degrees of similarity when compared to the subject. The dwellings contain 2,778 or 2,794 square feet of living area and are situated on sites that range from 8,775 to 17,083 square feet of land area. The comparables have improvement assessments ranging from \$77,700 to \$83,700 or from \$27.81 to \$29.96 per square foot of living area. The board of review also submitted information on three sales comparables that were constructed in 2004. The comparables had varying degrees of similarity when compared to the subject. The dwellings contain 2,553 or 2,778 square feet of living area and are situated on sites that contain 8,775 or 8,786 square feet of land area. The comparables sold from March 2015 to December 2015 for prices ranging from \$350,000 to \$358,000 or from \$126.17 to \$137.09 per square foot of living area, including land. Board of review sale #1 and #2 are the same comparables as appellant's sale #2 and #4. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also submitted information from the township assessor critiquing the appellant's submission.

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.

¹ It appears the appellant erred when computing the improvement assessment per square foot. The appellant divided the total assessment by the living area square feet.

The parties submitted information on a total of eight suggested equity comparables for the Board's consideration. The Board finds the appellant's and the board of review's comparables are similar when compared to the subject in location, age, dwelling size, design, exterior construction and features. These comparables had improvement assessments that ranged from \$27.68 to \$29.96 per square foot of living area. The subject's improvement assessment of \$29.28 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 by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted the subject's sale and seven suggested comparable sales for the Board's consideration with two comparables common to both parties. The Board gave less weight to the subject's sale date. The appellant failed to supply evidence of the recent sale. Section IV-Recent Sale Data of the appeal petition states "You must submit evidence of the actual sales price by including a sales contract, RESPA statement, Real Estate Transfer Declaration (Department of Revenue) and/or Settlement Statement". The Board also gave less weight to the appellant's comparables #1 and #3 due to their 2004 sale date, not proximate in time for the assessment date of January 1, 2015. The Board finds the best evidence of market value in the record to be the appellant's comparables #2 and #4 and the board of review's comparables. These properties sold from April 2015 to December 2015 for prices ranging from \$350,000 to \$358,000 or from \$126.17 to \$137.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$309,173 or \$110.66 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value and a reduction in the 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

Acting Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: June 23, 2017



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.