



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

APPELLANT: Tracer Chow
DOCKET NO.: 15-00513.001-R-1
PARCEL NO.: 07-01-20-205-006-0000

The parties of record before the Property Tax Appeal Board are Tracer Chow, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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: \$35,960
IMPR.: \$151,772
TOTAL: \$187,732

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 construction with 3,740 square feet of living area. The dwelling was constructed in 2011. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached garage with 832 square feet of building area. The property is located in Naperville, Wheatland Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings that have either 3,346 or 4,209 square feet of living area. The dwellings were constructed from 2007 to 2013 and are located in the same subdivision as the subject property. Each comparable has a basement, central air conditioning and a garage with either 588 or 707 square feet of building area. Two comparables have

fireplaces. These comparables have improvement assessments ranging from \$128,878 to \$157,321 or from \$37.38 to \$38.53 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$142,606 or \$38.13 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 \$187,732. The subject property has an improvement assessment of \$151,772 or \$40.58 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 improved with two-story dwellings of frame or frame and brick construction that range in size from 3,659 to 3,811 square feet of living area. The dwellings were built from 2008 to 2014. Each comparable has a basement that is partially finished, central air conditioning, one fireplace and a garage ranging in size from 766 to 901 square feet of building area. Each comparable is located in the same subdivision as the subject property. The comparables have improvement assessments ranging from \$152,649 to \$157,084 or from \$41.22 to \$41.85 per square foot of living area.

The board of review provided a statement from the Wheatland Township Assessor's office noting that the subject property has a finished basement while the appellant's comparables do not have finished basements and each of the appellant's comparables has a smaller garage.

The board of review requested no change be made to the 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 comparables submitted by the board of review. The board of review comparables were most similar to the subject dwelling in size and features; such as finished basement area as well as having similar sized garages. These comparables have improvement assessments that range from \$152,649 to \$157,084 or from \$41.22 to \$41.85 per square foot of living area. The subject's improvement assessment of \$151,772 or \$40.58 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given the appellant's comparables due to the lack of finished basement area and smaller garages relative to the subject property. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman

Member



Member

Acting Member



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: November 21, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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