



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

APPELLANT: Ernan Sha & Zequn Zhou
DOCKET NO.: 15-00575.001-R-1
PARCEL NO.: 07-01-21-103-006-0000

The parties of record before the Property Tax Appeal Board are Ernan Sha & Zequn Zhou, the appellants; 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: \$20,640
IMPR.: \$104,851
TOTAL: \$125,491

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 construction with 3,277 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement that is partially finished with 956 square feet of living area, central air conditioning, one fireplace, a sprinkler system and a two-car garage integral garage with 525 square feet of building area. The property has a site with approximately 10,080 square feet of land area and is located in Plainfield, Wheatland Township, Will County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables improved with two-story dwellings of frame and brick construction that range in size from 3,301 to 3,510 square feet of living area. The dwellings were constructed in 2001 and 2002. Each property has an unfinished basement, central air conditioning, one or two fireplaces and an attached garage that range in size from 436 to 736 square feet of building area. The

comparables are located within the same subdivision and within one block as the subject property. These properties have improvement assessments that range from \$98,226 to \$104,981 or from \$29.46 to from \$30.18 per square foot of living area.

In their written submission the appellants explained that in 2012 the board of review had revised the subject's improvement assessment to the average of four comparables. They contend that the subject's revised 2012 improvement assessment was above the average of eight comparables they identified. They also contend the subject's assessment from 2014 to 2015 increased by 20.52% while the comparables had increased assessments ranging from 13.49% to 13.63%. The appellants also explained that in 2009 the property was remeasured but the data for the dwelling for 2015 appears different.

Based on this evidence the appellants requested the subject's assessment be reduced to \$117,316.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,491. The subject property has an improvement assessment of \$104,851 or \$32.00 per square foot of living area. The subject's assessment reflects a market value of \$377,417 when using the 2015 three-year average median level of assessments for Will County of 33.25%.

In support of its contention of the correct assessment the board of review submitted evidence provided by the Wheatland Township Assessor's Office. The assessor's office pointed out that the subject property sold in February 2016 for a price of \$410,000, which exceeds the market value reflected by the subject's assessment. The assessor's office explained that in 2012 the subject's assessment was reduced to the average of four comparables in the neighborhood that did not have finished basements. The assessor's office explained that 2015 was the general assessment year and the subject's neighborhood was equalized and reassessed based on sales in the neighborhood. The subject's assessment increased by 20.52%, a higher percentage than the average, due to the subject having a finished basement, which was recaptured when the computer system valued the home in 2015. With respect to the data on the subject's property record card, the assessor's office explained that in 2009 the property was remeasured and it was noted that there was a sprinkler system and the deck was remeasured, which were detailed on Board of Review Exhibits #4, #5 and #6 and included on the 2011 property record card.

In support of the assessment the assessor's office identified four comparables improved with two-story dwellings that range in size from 3,160 to 3,409 square feet of living area. The dwellings were built in 2001 and 2002. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 525 to 757 square feet of building area. These properties have improvement assessments ranging from \$95,362 to \$104,708 or from \$30.18 to \$31.90 per square foot of living area. The assessor's analysis included adjustments to the comparables for differing features such as the lack of a finished basement, lack of sprinkler system, and differences in size. The assessor's analysis indicated the adjustments would range from \$1,115 to \$9,489, which would result in revised improvement assessments ranging from \$31.04 to \$33.18 per square foot of living area.

In rebuttal the assessor's office noted that the appellants' comparables differed from the subject in basement finish, sprinklers and features. The board of review requested that no change be made to the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains twelve comparables submitted by the parties to support their respective positions. The comparables were similar to the subject in location, age, style, size and features with the exception none of the comparables has a finished basement or a sprinkler system as the subject property has. The improvement assessments range from \$29.46 to \$31.90 per square foot of living area. The subject's improvement of \$32.00 per square foot of living area is above the range established by the comparables but justified considering its additional features. The board of review submission included four comparables that were adjusted by the township assessor's office to account for differences in features and demonstrated the subject's improvement assessment was equitable. The Board further finds the board of review submission disclosed the subject's 2015 assessment increased at a higher percentage than the average in the neighborhood to account for the subject's finished basement during the general reassessment. Based on this record the Board finds the appellants 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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

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: July 17, 2018



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ernan Sha & Zequn Zhou
24657 Appollo Drive
Plainfield, IL 60585

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432