



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

APPELLANT: Yantong Wang
DOCKET NO.: 15-04913.001-R-1
PARCEL NO.: 08-09-302-041

The parties of record before the Property Tax Appeal Board are Yantong Wang, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the DuPage 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 **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$47,550
IMPR.: \$130,160
TOTAL: \$177,710

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 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 consists of a two-story single-family dwelling of frame construction with 3,574 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 724 square foot garage. The property is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal challenging the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on three equity comparables located on the same street as the subject property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$177,710. The subject property has an improvement assessment of \$130,160 or \$36.42 per square foot of living area. In response to the appeal, the board of review submitted evidence that asserted that each of the appellant's comparable properties have been afforded 10% downward adjustments to both the land and improvement assessments of the properties due to location, backing railroad tracks. In further support of its contention of the correct assessment, the board of review submitted information on four equity comparables along with a map depicting the location of both parties' comparables. Based on this evidence, the board of review requested confirmation of the subject's 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 the board of review comparables which are similar two-story dwellings located in close proximity to the subject and similar in age. The comparables range in size from 3,331 to 3,495 square feet of living area and feature unfinished basements, central air conditioning, one or two fireplaces and a garage ranging in size from 691 to 739 square feet of building area. These comparables had improvement assessments that ranged from \$35.43 to \$39.02 per square foot of living area. The subject's improvement assessment of \$36.42 per square foot of living area falls within the range established by the best comparables in this record.

The Board has given reduced weight to the appellant's comparables based on their different location, backing to railroad tracks, which is not an external characteristic of the subject dwelling or the board of review's comparables based on the map presented by the board of review. Furthermore, the Board finds the appellant did not challenge the location distinction that was raised through any rebuttal filing. (86 Ill.Admin.Code § 1910.66)

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



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: _____

April 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 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.