



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

APPELLANT: Adam Chen
DOCKET NO.: 15-05064.001-R-1
PARCEL NO.: 06-27-204-035

The parties of record before the Property Tax Appeal Board are Adam Chen, the appellant; 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: \$72,810
IMPR.: \$140,930
TOTAL: \$213,740

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 dwelling of wood frame and brick exterior construction with 3,156 square feet of living area. The dwelling was constructed in 1974. Features of the home include a full basement with a finished area,¹ central air conditioning, a fireplace and a two-car garage. The property has a 18,477 square foot site and is located in Oak Brook, York Township, DuPage County.

Adam Chen appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument the appellant submitted a summary of evidence. The appellant testified that his neighbors' assessments increased by 4.5% to 5% and his assessment increased by 15%. The

¹ The appellant reported on the assessment grid analysis that 789 square feet of the basement area is finished. The township assessor's grid analysis and property record cards submitted by the board of review depicts an unfinished basement.

appellant testified that the board of review comparables assessment increased from 2014 to 2015 an average of 2.7%. Chen testified that his property is 200 feet away from the highway and the board of review comparables have a better location in the neighborhood. The appellant also submitted information on three equity comparables located in the same neighborhood code and within one block from the subject property. The appellant reported that the comparables are improved with two-story dwellings of wood frame and brick, metal frame and brick or stone and brick exterior construction and range in age from 6 to 44 years old. The comparables range in size from 3,968 to 4,616 square feet of living area. Each comparable has a full basement with a finished area, central air conditioning, a fireplace and a two or three-car garage. The comparables have improvement assessments that range from \$152,820 to \$193,670 or from \$39 to \$41 per square foot of living area, rounded. The appellant requested that the improvement assessment be reduced to \$126,240 for a total assessment of \$199,050.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$213,740. The subject property has an improvement assessment of \$140,930 or \$44.65 per square foot of living area.

Representing the board of review was Chairman Anthony Bonavolonta. Bonavolonta called York Township Deputy Assessor Ron Pajda as a witness.

Pajda testified that the appellant's comparable #2 is of a dissimilar split-level design when compared to the subject. Pajda also stated that the appellant's comparables are from 830 to 1,460 square feet larger than the appellant's home and they have lower building assessed values on a per square foot basis, based on economies of scale. Pajda testified that 2015 was their quadrennial reassessment and some of the assessments went up while others went down.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables prepared by Pajda. The comparables were located in the same neighborhood as the subject property. Pajda testified that the comparables are improved with two-story dwellings of frame, brick or stone exterior construction and were built from 1967 to 1973. Features include basements with one comparable having a finished area, central air conditioning, one or two fireplaces and two-car garages ranging in size from 525 to 716 square feet of building area. One comparable has an additional one-car garage containing 252 square feet of building area. The dwellings range in size from 3,078 to 3,231 square feet of living area and have improvement assessments that range from \$140,640 to \$146,260 or from \$44.55 to \$47.52 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Upon written rebuttal, the appellant stated the percent of increase from 2014 to 2015 of the board of review's comparables only increasing by an average of 2.7%. The appellant also referred to the Zillow website for the market value of the board of review's comparables being more expensive than the appellant's property.

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.

An argument made by the appellant was that the subject's assessment was inequitable because of the 15% increase in its assessment from 2014 to 2015, when one neighbor received a 4.5% increase and the other neighbor received a 5% increase in their assessment from 2014 to 2015. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Additionally, the evidence disclosed that 2015 was the beginning of a new general assessment period requiring all properties to be revalued. This revaluation has an impact on the changes in assessment of various properties.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the appellant's comparables due to their larger dwelling size and/or dissimilar design when compared to the subject. The Board finds the best evidence of assessment equity to be board of review comparables. These comparables are more similar in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$140,640 to \$146,260 or from \$44.55 to \$47.52 per square foot of living area. The subject's improvement assessment of \$140,930 or \$44.65 per square foot of living area falls within the range established by the best 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a

practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is warranted.

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

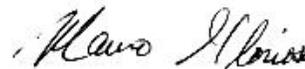
Member

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: December 23, 2019



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

Adam Chen
65 Regent Drive
Oak Brook, IL 60523

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187