



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

APPELLANT: Cheng Zhang
DOCKET NO.: 15-05279.001-R-1
PARCEL NO.: 03-15-113-010

The parties of record before the Property Tax Appeal Board are Cheng Zhang, 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 **A Reduction** 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: \$32,000
IMPR.: \$43,000
TOTAL: \$75,000

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 is improved with a raised ranch style single family dwelling of brick construction with 1,282 square feet of ground area. The dwelling was constructed in 1962. Features of the home include a finished lower level, central air conditioning and a detached two-car garage with 528 square feet of building area that was constructed in 2002. The property has an 8,580 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant submitted a Comparative Market Analysis which included five comparable sales, two of which were "X" out. The appellant also provided a grid analysis using three of the five comparable sales contained in the Comparative Market Analysis. The comparables relied upon by the appellant were described as being improved with raised ranch style dwellings that had from 1,276 to 1,460 square feet of ground area. The dwellings were constructed in 1967 and 1973. Each comparable has a garage ranging in size from 460 to 484

square feet of building area, one fireplace and central air conditioning. These properties have sites ranging in size from 8,512 to 8,624 square feet of land area. The appellant indicated these properties sold from February 2012 to January 2015 for prices ranging from \$260,000 to \$274,500 or from \$186.30 to \$215.12 per square foot of living area, including land. The comparables have improvement assessments that ranged from \$40,600 to \$50,240 or from \$31.81 to \$34.41 per square feet of ground area. The comparables have land assessments of \$32,000 or \$33,600 or from \$3.22 to \$3.76 per square foot of land area. The appellant asserted that average improvement assessment of the comparables was \$33.45 per square foot. Applying the \$33.45 assessment per square foot to the subject property would result in an improvement assessment of \$42,883. The appellant indicated that adding the land assessment of \$33,600 to the revised improvement assessment would result in a total assessment of \$76,483, reflecting a market value of \$229,449.

The appellant also asserted that the recent expansion of O'Hare Airport runways has had a strongly adverse effect on property in the area. The appellant indicated that he has had to apply ¼ inch Plexiglas over his bedroom windows to reduce the noise level to sleep at night. The appellant also stated that with the opening of a new runway the noise and pollution has been exacerbated. The appellant contends there are an additional 128 flights per day and they fly even lower over his home. The appellant submitted copies of photographs depicting planes over his property as well as soot deposited on vehicles and vegetation dying as a result of pollution from air traffic. The appellant contends that by reducing the value of the property by an additional 5% due to the airport would result in an estimated market value of approximately \$220,000. The appellant requested the subject's assessment be reduced to \$73,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,090. The subject's assessment reflects a market value of \$237,058 or \$185.26 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$45,490 or \$35.48 per square foot of ground area. The subject property has a land assessment of \$33,600 or \$3.92 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on seven comparables identified by the township assessor. Board of review comparable #1 was the same property as appellant's comparable sale #3. The comparables were improved with three raised ranch style dwellings and four split level style dwellings that ranged in size from 1,108 to 1,736 square feet of ground area. The dwellings were constructed from 1960 to 1973. Each comparable has a lower level with finished area ranging in size from 538 to 1,288 square feet. Six comparables have central air conditioning, three comparables each have one fireplace and each comparable has a garage ranging in size from 400 to 720 square feet of building area. The comparables have sites ranging in size from 8,400 to 15,265 square feet of land area. These properties sold from March 2014 to October 2015 for prices ranging from \$212,000 to \$320,000 or from \$184.33 to \$219.94 per square foot of ground area, including land.

The comparables have improvement assessments ranging from \$33,510 to \$56,490 or from \$30.24 to \$33.11 per square foot of ground area. The comparables have land assessments of \$32,000 or \$33,600 or from \$2.10 to \$3.81 per square foot of land area.

The board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant contends in part assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has met this burden and a reduction in the assessment is warranted on this basis.

The Board finds the best comparables in the record are the appellant's comparables and board of review comparables #1 through #3. Appellant's comparable #3 was the same property as board of review comparable #1. These comparables were improved with tri-level style single family dwellings, similar to the subject in style, that ranged in size from 1,130 to 1,736 square feet of ground area. The dwellings were built from 1965 to 1973. The comparables had similar features as the subject property. Their improvement assessments ranged from \$31.12 to \$34.41 per square foot of living area. The subject's improvement assessment of \$35.48 per square foot of living area falls above the range established by the best comparables in this record. Less weight was given the remaining comparables provided by the board of review due to their split-level design even though each has an improvement assessment below that of the subject property on a per square foot basis. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment commensurate with the appellant's request of \$43,000 is appropriate.

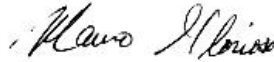
With respect to the land assessment, the comparables submitted by the parties had land assessments of either \$32,000 or \$33,600 or ranging from \$2.10 to \$3.81 per square foot of land area. The comparables most similar to the subject in size each had a land assessment of \$32,000. The subject property has a land assessment of \$33,600 or \$3.92 per square foot of land area. After reviewing the comparables in the record the Board finds a reduction in the subject's land assessment to \$32,000 is appropriate.

Alternatively, 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 an additional reduction beyond that granted based on assessment inequity is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparables #1 through #3 as these properties were most similar to the subject in style and sold most proximate in time to the assessment date. The Board further finds these comparables also had the same assessment neighborhood code as the subject property, which would indicate they would be subjected to similar air traffic patterns as the subject property. These comparables sold from July 2015 to January 2015 for prices ranging from \$212,000 to \$320,000 or from \$184.33 to \$215.13 per square foot of living area, including land. The

subject's assessment after making the reduction for assessment inequity totals \$75,000, reflecting a market value of approximately \$225,000 or \$175.51 per square foot of living area, rounded, which is within the overall price range but below the range established by the best comparable sales in this record on a square foot basis. Less weight was given appellant's comparable sales #1 and #2 as these properties did not sell proximate in time to the assessment date. The board gave less weight to the remaining sales provided by the board of review due to their different style. Based on this evidence the Board finds a further reduction in the subject's assessment based on overvaluation 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



Acting 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:

October 20, 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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