



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

APPELLANT: Mingbo Qin  
DOCKET NO.: 15-05479.001-R-1  
PARCEL NO.: 08-19-214-010

The parties of record before the Property Tax Appeal Board are Mingbo Qin, 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 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:** \$92,450  
**IMPR.:** \$159,950  
**TOTAL:** \$252,400

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 frame and brick construction with 3,887 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a 701 square foot garage. The property has an 8,484 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The comparables are improved with two-story dwellings of frame construction. The dwellings were constructed from 1999 to 2011. The comparables had varying degrees of similarity when compared to the subject. The appellant's grid analysis indicates the dwellings range in size from 3,509 to 3,877 square feet of living area. The appellant's comparables have 2015 improvement assessments that

range from \$121,340 to \$159,520 or from \$31.73 to \$41.27 per square foot of living area. As documentation, the appellant submitted property data sheets from the Lisle Township Assessor's website for the subject property and each comparable. The appellant also submitted the March 23, 2016 final decision of the DuPage County Board of Review, disclosing the subject property's 2015 total assessment was \$269,990 and its improvement assessment was \$177,540. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$147,900 or \$38.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's 2015 total assessment of \$269,990. The subject property has an improvement assessment of **\$177,540 or \$45.68** per square foot of living area. (Emphasis added.)

In support of its contention of the subject's correct assessment, the board of review through the Lisle Township Assessor presented information on five equity comparables located in the same neighborhood as the subject. The comparables are improved with two-story or part one-story and part two-story dwellings of frame exterior construction. The dwellings were constructed from 2004 to 2010 and range in size from 3,723 to 4,215 square feet of living area. The comparables had varying degrees of similarity when compared to the subject. The township assessor reported the subject had an improvement assessment of **\$188,530 or \$48.50** per square foot of living area and the board of review comparables had improvement assessments ranging from \$190,870 to \$212,940 or from \$50.52 to \$55.04 per square foot of living area. (Emphasis added.) The township assessor also presented a grid sheet with information on the appellant's three comparables. The township assessor reported that the appellant's comparables had improvement assessments ranging from \$128,850 to \$169,390 or from \$33.70 to \$43.83 per square foot of living area. The township assessor did not submit any documentation in support of the assessment information being presented. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

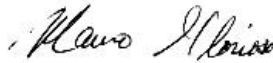
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of eight suggested comparables for the Board's consideration. The Board finds the board of review through the township assessor presented assessment data that contradicted the board of review's final decision for the 2015 assessment year. The township assessor's grid analysis submitted with the "Notes on Appeal" disclosed a higher improvement assessment for the subject property than what was reported by the board of review on page 1 of the "Notes on Appeal." The township assessor also presented a grid analysis of the appellant's comparables with improvement assessments that were higher than what was reported by the appellant. The Board finds the appellant submitted documentation to verify that

the improvement assessments being reported for these comparables was for the 2015 assessment year, but the township assessor did not. Consequently, the Board finds the township assessor's assessment data was not credible and prevents a meaningful analysis to determine if the subject property is being equitably assessed. As a result, the board of review comparables received no weight in the Board's analysis.

The Board finds the best evidence of assessment equity in the record to be the comparables submitted by the appellant. The appellant's comparables were very similar to the subject in age, living area and foundation. These comparables had 2015 improvement assessments ranging from \$121,340 to \$159,520 or from \$31.73 to \$41.27 per square foot of living area. The subject's 2015 improvement assessment of \$177,540 or \$45.68 per square foot of living area falls above the range of improvement assessments established by the best comparables in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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



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: August 18, 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.