



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

APPELLANT: Minh Trieu  
DOCKET NO.: 15-06339.001-R-1  
PARCEL NO.: 05-24-407-012

The parties of record before the Property Tax Appeal Board are Minh Trieu, 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:** \$17,660  
**IMPR.:** \$67,790  
**TOTAL:** \$85,450

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 construction with 1,844 square feet of living area. The dwelling was constructed in 1980. Features of the home include a full basement with 40% finished area, central air conditioning, a fireplace and a two-car garage of 462 square feet of building area. The property has a 5,100 square foot site and is located in Lombard, Milton Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning both the subject's improvement and land assessments.<sup>1</sup> In support of the inequity argument, the appellant submitted information on four comparables with assessment data along with supporting printouts

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<sup>1</sup> Although the appellant marked "comparable sales" in Section 2d of the Residential Appeal petition, the only data the appellant submitted concerned assessment equity and thus the appeal will be analyzed under this standard.

concerning each property.<sup>2</sup> The comparables are located within .03 of a mile of the subject property. The comparable parcels range in size from 5,100 to 6,102 square feet of land area. The parcels are each improved with a two-story frame dwelling that was built in 1979 or 1980. The homes each contain 1,844 square feet of living area, central air conditioning, a fireplace and a 462 square foot garage. Two of the comparables have basements with finished areas. The comparables each have land assessments of \$19,620 and the comparables have improvement assessments ranging from \$60,490 to \$63,370 or from \$32.80 to \$34.37 per square foot of living area.

Based on this evidence, the appellant requested a reduced land assessment to \$17,000 and a reduced improvement assessment to \$65,000 or \$35.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,540. The subject property has a land assessment of \$17,660 and an improvement assessment of \$67,790 or \$36.76 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum and data prepared by Chris E. LeVan of the Milton Township Assessor's Office. Differences in basement foundation and/or finished basement area between the subject and the appellant's comparables were noted in the memorandum.<sup>3</sup>

In support of its contention of the correct assessment the board of review through the township assessor's office submitted information on seven equity comparables. The comparable parcels range in size from 5,453 to 6,791 square feet of land area and are improved with two-story frame dwellings that were built in 1980 or 1981. The homes contain either 1,844 or 1,852 square feet of living area, central air conditioning, a fireplace and a 462 square foot garage. Each of the comparables have a basement, one of which has finished area. The comparables each have land assessments of \$19,620 and improvement assessments ranging from \$66,450 to \$70,390 or from \$36.04 to \$38.01 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

### **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

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<sup>2</sup> Based on the attached printouts, it appears that an error was made in the appellant's grid analysis concerning the parcel identification number of comparable #4. The Board finds that besides the parcel number, the data in the grid analysis for comparable #4 matches the attached printout.

<sup>3</sup> The assessing officials examined data on appellant's comparable #4 based upon the parcel identification number and therefore described this dwelling as a split-level home of 1,080 square feet of living area.

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.

As to the appellant's land inequity argument, the Board finds the parties submitted eleven comparable parcels located in close proximity to the subject. The comparables range in size from 5,100 to 6,791 square feet of land area. Each of the eleven comparables have a land assessment of \$19,620. The subject parcel of 5,100 square feet of land area has a land assessment of \$17,660. Based on this evidence, the Property Tax Appeal Board finds that a reduction in the subject's land assessment is not warranted on grounds of lack of assessment uniformity.

As to the appellant's improvement inequity argument, the Board finds the parties submitted a total of eleven comparable properties to support their respective positions before the Board. The Board has given reduced weight to appellant's comparables #1 and #4 due to their lack of basements when compared to the subject's full basement with finished area.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with the board of review comparables. These comparables had improvement assessments that ranged from \$63,370 to \$70,390 or from \$34.37 to \$38.01 per square foot of living area. The subject's improvement assessment of \$67,790 or \$36.76 per square foot of living area falls within the range established by the best comparables in this record and appears to be supported given that the subject and board of review comparable #1 are the only homes with basement finished areas. But for being one year older, the subject dwelling is also highly similar to board of review comparable #2, although the comparable lacks basement finish and this comparable has an improvement assessment slightly higher than the subject property of \$38.01 per square foot of living area. In light of the foregoing analysis, the Property Tax Appeal 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 improvement 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 taxation 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, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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(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: January 16, 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

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