



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

APPELLANT: Budijanto Tjahjadi  
DOCKET NO.: 15-06485.001-R-1  
PARCEL NO.: 01-34-311-005

The parties of record before the Property Tax Appeal Board are Budijanto Tjahjadi, 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:** \$35,220  
**IMPR.:** \$119,780  
**TOTAL:** \$155,000

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.<sup>1</sup> 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 part two-story and part one-story dwelling of frame exterior construction with 4,075 square feet of living area. The dwelling was constructed in 1991. Features of the home include a walkout-style basement that is 60% finished, central air conditioning, three fireplaces and an attached three-car garage of 712 square feet of building area. The property has a 32,318 square foot site and is located in West Chicago, Wayne Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of

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<sup>1</sup> The record reveals that the appellant timely postmarked this appeal directly to the DuPage County Board of Review, instead of mailing it to the Illinois Property Tax Appeal Board in Springfield, Illinois. The DuPage County Board of Review forwarded the appellant's filing to the Property Tax Appeal Board and agreed that the matter was timely filed despite the mailing error.

this argument, the appellant submitted information on four equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story frame dwellings. Two of the homes were reported to be 24 years old; no ages were reported for two of the homes. The homes range in size from 3,596 to 4,235 square feet of living area. Each comparable has a basement, three of which have finished areas, central air conditioning, one or three fireplaces and garages ranging in size from 462 to 940 square feet of building area. The comparables have improvement assessments ranging from \$92,210 to \$115,390 or from \$25.64 to \$27.36 per square foot of living area. As part of the appeal petition, the appellant also reported that that the subject property was purchased in April 2014 for \$465,000.

Based on this equity evidence, the appellant requested a reduced improvement assessment of \$109,097 or \$26.77 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 \$155,000. The subject property has an improvement assessment of \$119,780 or \$29.39 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Wayne Township Assessor's Office. The assessor noted that the assessment of the subject property was reduced by the board of review at the request of the township assessor's office to reflect the recent purchase price of the subject property in April 2014 of \$465,000.

As to the equity comparables presented by the appellant, the assessor noted that differences in amenities between the subject and the comparables are reflected in the differing assessments. Appellant's comparable #1 lacks a shake roof and has both a smaller basement and a smaller garage than the subject. Appellant's comparables #2 and #4 have unfinished basements and fewer fireplaces than the subject. The assessor reported that appellant's comparable #3 has been adjusted in both the land and improvement for its location backing up to Route 59.

In support of its contention of the correct assessment the board of review through the township assessor's office submitted information on six equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of a 1.5-story and five, two-story frame dwellings. The homes were built between 1989 and 1994. The homes range in size from 3,508 to 4,503 square feet of living area. Each comparable has a basement, five of which have finished areas. The comparables have central air conditioning, one or two fireplaces and garages ranging in size from 682 to 983 square feet of building area. The comparables have improvement assessments ranging from \$99,170 to \$128,240 or from \$27.99 to \$33.97 per square foot of living area.

In addition, the board of review presented four comparable sales to depict that the subject's market value is below the range of comparable sales on a square-foot basis. The Board has not examined the sales data since it is not responsive to the appellant's lack of assessment equity argument.

Based on the foregoing 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 parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #1 due to its differing 1.5-story design when compared to the subject dwelling. The Board has also given reduced weight to board of review comparables #4, #5 and #6 due to their smaller dwelling sizes when compared to the subject dwelling of 4,075 square feet of living area.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #2 and #3. These comparables were similar to the subject in age, location, design, exterior construction, foundation and/or size. These comparables had improvement assessments that ranged from \$92,210 to \$121,990 or from \$25.64 to \$33.97 per square foot of living area. The subject's improvement assessment of \$119,780 or \$29.39 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.

Moreover, the Board notes that the subject's total assessment of \$155,000, when applying the statutory level of assessment of 33.33%, approximately reflects the subject's recent purchase price of \$465,000 that occurred in April 2014.

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: February 20, 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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