



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

APPELLANT: Lin Liu
DOCKET NO.: 15-06525.001-R-1
PARCEL NO.: 08-11-117-002

The parties of record before the Property Tax Appeal Board are Lin Liu, 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: \$16,840
IMPR.: \$64,320
TOTAL: \$81,160

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 townhouse of frame exterior construction with 1,491 square feet of living area. The townhome was constructed in 1996. Features of the townhome include a 694 square foot basement with finished area, central air conditioning, a fireplace and a 400 square foot garage. The property is located in Lisle, 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 four equity comparables located within .8 of a mile of the subject property. The comparables consist of two-story townhomes that were from 7 to 19 years old. The homes range in size from 1,491 to 2,011 square feet of living area with basements, two of which have finished area. Each home has central air conditioning, three of the comparables have a fireplace and each has a garage of either 380 or 484 square feet of building area. The comparables have improvement assessments ranging from \$56,820 to \$68,020 or from \$28.25 to \$42.69 per square foot of living area.

Based on this evidence, the appellant requested an reduced improvement assessment of \$59,390 or \$39.83 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 \$81,160. The subject property has an improvement assessment of \$64,320 or \$43.14 per square foot of living area.

As to the appellant's evidence, the board of review contended that appellant's comparable #4 was a townhouse located in "a different" development. This townhome was also newer and larger than the subject dwelling.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .06 of a mile of the subject property. The comparables consist of frame exterior townhomes that were built in 1996. The homes each contain 1,491 square feet of living area with 694 square foot basements, each of which have finished areas. Comparable #3 has central air conditioning and a fireplace. Each townhome has a garage of either 380 or 400 square feet of building area. The comparables have improvement assessments ranging from \$66,330 to \$68,600 or from \$44.49 to \$46.01 per square foot of living area.

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

In written rebuttal, the appellant submitted a four page letter outlining the argument and submitting Exhibits 1 and 3 consisting of six comparable properties, three of which were in the DOW neighborhood and three of which were in the subject's subdivision, to support the argument that the subject property has not been properly assessed. The appellant contended that newer homes in the nearby DOW neighborhood are larger than the subject dwelling, newer and have lower assessments despite their superior amenities that lack the necessary repairs and upkeep that are looming for the subject dwelling that is 20 years old.

The appellant also argued that the subject garage contains only 360 square feet of building area and not the 400 square feet reported by the assessing officials. The appellant failed to provide a detailed schematic to support the purported garage size whereas the assessing officials provided a property record card with a schematic drawing depicting the garage as containing 400 square feet of building area.

Conclusion of Law

As an initial matter and pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. [Emphasis added.] (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the six new comparables submitted by appellant in conjunction with the rebuttal argument.

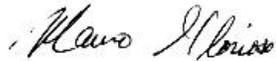
For this appeal, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment 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 timely submitted a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 as this dwelling was 7 years old and contains 2,011 square feet of living area as compared to the subject older and smaller dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 along with the board of review comparables. Each of these comparables were similar in location, age, size and/or features to the subject property. These comparables had improvement assessments that ranged from \$58,760 to \$68,600 or from \$39.41 to \$46.01 per square foot of living area. The subject's improvement assessment of \$64,320 or \$43.14 per square foot of living area falls within the range established by the best comparables in this record.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lin Liu
803 McKenzie Station Drive
Lisle, IL 60532

COUNTY

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