



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

APPELLANT: Tracer Chow  
DOCKET NO.: 16-00525.001-R-1  
PARCEL NO.: 07-01-20-205-006-0000

The parties of record before the Property Tax Appeal Board are Tracer Chow, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$37,398  
**IMPR.:** \$157,843  
**TOTAL:** \$195,241

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 exterior construction with 3,740 square feet of living area. The dwelling was constructed in 2011. Features of the home include a basement with finished area, central air conditioning, a fireplace and an 832 square foot garage. The property is located in Naperville, Wheatland Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables located within .2 of a mile from the subject. The comparables were improved with two-story dwellings that contains 3,346 or 4,209 square feet of living area. The dwellings were constructed between 2007 and 2013. Each comparable has a basement, central air conditioning, two comparables have fireplaces, each comparable has a garage contains 588 or 707 square feet of building area. The comparables had improvement assessments ranging from

\$134,033 to \$163,614 or \$38.87 to \$40.07 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$148,328 or \$39.66 per square foot of living area.

In response to the appellant's evidence, the board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,241. The subject property has an improvement assessment of \$157,843 or \$42.20 per square foot of living area.

The board of review submitted a memorandum from the Wheatland Township Assessor's Office. The assessor argued the appellant's comparables are dissimilar in size and lack finished basement area when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located from .04 to .23 of a mile from the subject. The comparables are improved with two-story frame dwellings that range in size from 3,708 to 3,778 square feet of living area. The dwellings were constructed between 2006 and 2014. Each comparable has a finished basement, air conditioning, each comparable has one or two fireplaces and a garage that ranges in size from 623 or 901 square feet of building area. The comparables had improvement assessments ranging from \$154,155 to \$162,164 or \$41.57 to \$43.52 per square foot of living area. Based on this evidence, the board of review requested confirmation of 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 no reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their less similar dwelling sizes and lack of finished basements when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables are most similar in location, dwelling size, design, age and features. These comparables had improvement assessments that ranged from \$154,155 to \$162,154 or from \$41.57 to \$43.52 per square foot of living area. The subject's improvement assessment of \$157,842 or \$42.20 per square foot of living area falls within the range established by the most similar comparables in this record. Therefore, no reduction in the subject's assessment is warranted.

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 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 presented.

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.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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 15, 2019



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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