



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

APPELLANT: Liu Qirong  
DOCKET NO.: 16-00831.001-R-1  
PARCEL NO.: 12-02-18-302-014-0000

The parties of record before the Property Tax Appeal Board are Liu Qirong, the appellant, by Michael R. Davies of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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:** \$20,400  
**IMPR.:** \$78,400  
**TOTAL:** \$98,800

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 single-family dwelling of brick and vinyl exterior construction with 3,149 square feet of living area.<sup>1</sup> The dwelling was constructed in 2004. Features of the home include a full basement with a finished area, central air conditioning and a garage containing 620 square feet of building area. The property has a 13,470-square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted limited information on four comparable sales.<sup>2</sup> The appellant did not

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<sup>1</sup> Appellant's grid analysis was devoid of some pertinent descriptive data for the subject. Additional information was drawn from the evidence provided by the board of review.

<sup>2</sup> Some relevant information regarding the appellant's comparables was incorrect. The Board gleaned the corrected information from the evidence provided by the board of review.

challenge the subject's land assessment. The comparables' location in proximity to the subject was not disclosed. The comparables are improved with two-story single-family dwellings of unspecified exterior construction ranging in size from 2,202 to 3,112 square feet of living area. The dwellings were each constructed in 2004. Three comparables feature a partial basement with a crawl space and central air conditioning. One comparable has a fireplace and each has a two-car garage. The comparables have sites ranging in size from 8,775 to 10,260 square feet of land area. The comparables sold from November 2015 to June 2016 for prices ranging from \$178,000 to \$270,000 or from \$80.84 to \$114.50 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,800. The subject's assessment reflects a market value of approximately \$297,054 or \$94.33 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within .41 of a mile from the subject and within the same neighborhood code as defined by the local assessor. The comparables are improved with two-story single-family dwellings of vinyl or brick and vinyl exterior construction ranging in size from 2,082 to 3,037 square feet of living area. The dwellings were constructed in 2000 or 2004. The comparables feature a full basement or a partial basement and crawl space, central air-conditioning, one fireplace and a garage containing either 430 or 620 square feet of building area. The comparables have sites ranging in size from 8,775 to 13,954 square feet of land area. The comparables sold from July 2014 to July 2016 for prices ranging from \$290,000 to \$365,000 or from \$100.72 to \$139.29 per square foot of living area, including land. The board of review submitted property record cards for the subject property and their comparables along with PTAX-203 Forms for appellant's comparables #2 and #4 showing their resale. In addition, the board of review submitted a brief contesting the accuracy and insufficiency of the appellant's comparables. Based on this evidence, the board of review requested a confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted for the Board's consideration a total of nine suggested sale comparables. The Board gave less weight to appellant's comparables #1 through #3 along with board of review comparable #3 due to their smaller size and smaller land area when compared to the subject. The Board gave less weight to board of review comparable #1 based on its July

2014 sale date which is dated and thus less indicative of the market value when compared to the subject's January 2016 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sale #4 along with board of review comparable sales #2, #4 and #5. These most similar comparables sold from January 2015 to November 2015 for prices ranging from \$255,000 to \$358,000 or from \$ 81.94 to \$137.09 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$297,054 or \$94.33 per square foot of living area, land included, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences in size and features when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds a reduction in the subject's assessment is not 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. 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.

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Chairman



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Member



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Member

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Member



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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: May 21, 2019



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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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