



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

APPELLANT: Tao Duan  
DOCKET NO.: 16-05932.001-R-1  
PARCEL NO.: 09-14-114-043

The parties of record before the Property Tax Appeal Board are Tao Duan, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$39,840  
**IMPR.:** \$76,810  
**TOTAL:** \$116,650

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 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 is improved with a one-story and two-story dwelling of frame construction with 2,014 square feet of living area. The dwelling was constructed in 1979 with an addition to the dwelling constructed in 2016. Features of the home include a partial basement, central air conditioning, and a garage with 388 square feet of building space. The property has a 7,813 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within one block of the subject property. The appellant is not contesting the land assessment. Two of appellant's comparables are improved with a one-story dwelling and the third comparable is improved with a part two-story and part one-story dwelling. The three comparables have frame construction, ranging in size from 1,008 to 2,838 square feet of living area. The dwellings were

constructed between 1960 and 1963 with two of the comparables having additions built in 1978, 1980, and 2009. Two comparables have a partial unfinished basement. Two comparables have air conditioning and one comparable has a fireplace. Two comparables have garages of either 528 or 728 square feet of building area. These properties have improvement assessments ranging from \$30,060 to \$92,810 or from \$29,82 to \$32,70 per square foot of living area. Based on this evidence, the appellant requests the subject's improvement assessment be reduced to \$68,041.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,650. The subject property has an improvement assessment of \$76,810 or \$38.14 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with a part one-story and part two-story style brick or frame and brick dwelling that range in size from 1,991 to 2,370 square feet of living area. The dwellings were constructed from 1966 to 1988 with two comparables having additions built in 2007 and 2010. Each comparable has a partial basement, three of which are partially finished, central air conditioning. Two comparables have a fireplace and all comparables have a garage ranging in size from 552 to 621 square feet of building area. The comparables had improvement assessments that ranged from \$63,560 to \$113,790 or from \$31.92 to \$48.01 per square foot of living area. Based on this evidence, the board of review requested that the assessment be affirmed.

### **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 seven suggested comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #1 due to its considerably larger dwelling size, significantly older age and no garage when compared to the subject. The Board gives less weight to the appellants' comparables #2 and #3 due to their design being a one-story compared to the subject's one-story and two-story design.

The Board finds the best evidence of assessment equity to be the remaining four comparables submitted by the board of review. These comparables have varying degrees of similarity in location, dwelling size, design, age and features when compared to the subject property. The Board notes that the comparables presented by the board of review are much farther from the subject than the comparables presented by the appellant and that the *land* assessment of these comparables is lower compared to the subject. Moreover, since the appellant has raised an equity argument and not contested the land assessment, the Board gives more weight to the *building* similarities and assessment to that of the subject property. These comparables had

improvement assessments that ranged from \$31.92 to \$48.01 per square foot of living area. The subject's improvement assessment of \$38.14 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 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(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: December 18, 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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