



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

APPELLANT: Wu Hui-Chuan Shih
DOCKET NO.: 16-06579.001-R-1
PARCEL NO.: 08-08-409-014

The parties of record before the Property Tax Appeal Board are Wu Hui-Chuan Shih, the appellant, by attorney Sreeram Natarajan of Natarajan Worstell LLC 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: \$60,250
IMPR.: \$120,250
TOTAL: \$180,500

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 part two-story and part one-story dwelling of frame construction with 2,705 square feet of living area. The dwelling was constructed in 2001 and is approximately 15 years old. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage with 460 square feet of building area. The property is located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of two, two-story dwellings and three, part two-story and part one-story dwellings of frame construction that range in size from 2,251 to 3,159 square feet of living area.¹

¹ The descriptive information is taken from the board of review submission, which was more complete than the descriptive evidence provided by the appellant.

The dwellings were built from 1994 to 1998. Each comparable has an unfinished basement and one fireplace. Four comparables have central air conditioning and a garage ranging in size from 441 to 616 square feet of building area. Each comparable has a different assessment neighborhood code than the subject property and are located from .38 to 1.06 miles from the subject property. These properties have improvement assessments ranging from \$49,750 to \$87,270 or from \$22.10 to \$27.94 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$71,205 or \$26.32 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 \$180,500. The subject property has an improvement assessment of \$120,250 or \$44.45 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 identified by the township assessor. The comparables are improved with part two-story and part one-story dwellings of frame construction that range in size from 2,632 to 2,717 square feet of living area. The homes were constructed from 1998 to 2000. The comparables are located within .09 miles from the subject property and each has the same assessment neighborhood code as the subject property. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 410 to 481 square feet of building area. The board of review submission included a map depicting the location of the appellant's comparables and the board of review comparables in relation to the subject property. These properties have improvement assessments ranging from \$123,370 to \$125,590 or from \$45.86 to \$47.20 per square foot of living area. The board of review requested the assessment be confirmed.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The comparables provided by the board of review are more similar to the subject property in location, age, size, style and features than are the comparables provided by the appellant. The board of review comparables have improvement assessments ranging from \$123,370 to \$125,590 or from \$45.86 to \$47.20 per square foot of living area. The subject's improvement assessment of \$120,250 or \$44.45 per square foot of living area falls below 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.

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: February 18, 2020



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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