



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

APPELLANT: Xiaofang Tu
DOCKET NO.: 16-06646.001-R-1
PARCEL NO.: 09-11-227-018

The parties of record before the Property Tax Appeal Board are Xiaofang Tu, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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: \$54,920
IMPR.: \$333,930
TOTAL: \$388,850

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 consists of a part 2-story/part 1-story dwelling of brick and frame exterior construction with 3,947 square feet of living area. The dwelling was constructed in 1996. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 677 square foot garage. The property has a 6,250 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on three equity comparables with the same HK5 neighborhood code as the subject. The comparables are described as part 2-story/part 1-story dwellings of brick or brick and frame exterior construction. The dwellings were built from 1985 to 1998 and range in size from 3,648 to 3,893 square feet of living area. The comparables have garages that range in size from 529 to 674 square feet of building area. No information was

provided with regard to central air conditioning, fireplaces or basement finish.¹ The comparables have improvement assessments ranging from \$211,160 to \$230,460 or from \$54.24 to \$62.00 per square foot of living area. Based on this evidence the appellant requested the subject's 2016 total assessment be reduced to \$288,851.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$388,850. The subject property has an improvement assessment of \$333,930 or \$84.60 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same HK5 neighborhood code as the subject.² They are described as part 2-story/part 1-story dwellings of frame exterior construction. The dwellings were built in 1995 or 1999 and range in size from 3,802 to 3,934 square feet of living area. The comparables have full or partial basements, two with finished area, central air conditioning, three fireplaces each, and garages that range in size from 400 to 832 square feet of building area. The comparables have improvement assessments ranging from \$316,310 to \$347,720 or from \$80.00 to \$91.00 (rounded) per square foot of living area. Based on this evidence the board of review asked for confirmation of the 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 a reduction in the subject's assessment is not warranted.

Both parties submitted improvement assessment information on six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and to board of review comparable #2 based on their unfinished basements as compared to the subject's finished basement. The Board finds board of review comparables #1 and #3 most similar to the subject in location, dwelling size, style, age and several features. These comparables have improvement assessments of \$316,310 and \$399,420 or \$80.00 and \$89.00 per square foot of living area, rounded, respectively. The subject's improvement assessment of \$333,930 or \$85.00 per square foot of living area, rounded, is supported by the best comparables in this record. After considering adjustments to the comparables for differences to the subject, 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.

¹ In the grid analysis, the appellant's counsel entered P or F for basement finish rather than yes, no or percentage of finished area. The board of review reported the appellant's comparables have unfinished basements.

² The board of review described a change of neighborhood codes occurring in 2016, after the subject's assessment date of January 1, 2016. In the grid analyses, both parties reported the same HK5 neighborhood code as the subject for all six comparables.

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: April 21, 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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