



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

APPELLANT: Steve ZHU
DOCKET NO.: 17-00384.001-R-1
PARCEL NO.: 06-03-01-103-019-0000

The parties of record before the Property Tax Appeal Board are Steve ZHU, the appellant, by attorney Michael R. Davies, of Ryan Law LLP 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: \$14,211
IMPR.: \$51,850
TOTAL: \$66,061

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 2017 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 two-story/part one-story dwelling of frame exterior construction with 1,692 square feet of living area.¹ The dwelling was constructed in 1996 on a slab foundation.² Features of the home include central air conditioning and a 420 square foot

¹ The appellant claims the subject dwelling contains 1,920 square feet of living area and submitted a printout of the Will County Property Information Sheet to support the claim. The board of review claims the subject contains 1,692 square feet of living area and submitted a Property Record Card with schematic diagram to support the claim. The subject is a part two-story/part one-story dwelling with 960 square feet of living area on the first floor and 732 square feet of living area on the second floor for a total of 1,692 square feet of living area according to the Property Record Card. The Board gives more weight to the dwelling size reported by the board of review and supported by the schematic diagram on the Property Record Card and will use a dwelling size of 1,692 square feet of living area in this analysis.

² The appellant, the Property Record Card, and the Will County Property Information Sheet all indicate the subject has no basement.

garage. The property has a 7,100 square foot site located in Plainfield, Plainfield Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming improvement assessment inequity as the basis of the appeal. However, the evidence also has sales information regarding the comparables. Therefore, the Board will analyze the appeal for overvaluation as well as equity. In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables. The appellant did not disclose the proximity of the comparables or their distances from the subject. The comparables are described as two-story dwellings containing either 1,920 or 1,976 square feet of living area and built in 1995 or 1996. They feature full, unfinished basements, central air conditioning and garages that contain either 400 or 420 square feet of building area. The comparables have improvement assessments of either \$58,151 or \$59,215 or either \$29.96 or \$30.28 per square foot of living area. The comparables also sold from August 2015 through October 2016 for prices ranging from \$175,000 to \$190,000 or from \$91.09 to \$96.15 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,061. The subject's assessment reflects a market value of \$198,262 or \$117.18 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$51,850 or \$30.64 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a letter from the township assessor stating the subject's dwelling size is 1,692 square feet of living area and the information on the subject property submitted by the appellant is incorrect.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of four comparables located less than a mile from the subject and having the same neighborhood code as the subject. They are described as part two-story/part one-story dwellings of frame exterior construction. The comparables are 19 or 20 years old and contain either 1,626 or 1,648 square feet of living area. The comparables feature unfinished basements, central air conditioning and garages that contain approximately 440 square feet of building area. One comparable features a fireplace. These comparables sold from March to July 2016 for prices ranging from \$210,000 to \$217,500 or from \$129.15 to \$133.76 per square foot of living area. The comparables have improvement assessments of either \$52,039 or \$53,092 or \$32.00 or \$32.22 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant argued assessment inequity as one of the bases 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 failed to meet this burden of proof.

Initially, the Board finds none of the comparables submitted by either party were particularly similar to the subject in that all had basements, which are superior to the subject's slab foundation. However, the Board shall make a determination of the subject's correct assessment, regardless of the quality of the evidence.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables based on the unknown distances from the subject to the comparables. The Board gives more weight to the board of review comparables which are similar to the subject in location, style, age, dwelling size, and exterior construction. They have improvement assessments of either \$52,039 or \$53,092 or either \$32.00 or \$32.22 per square foot of living area. The subject property has an improvement assessment of \$51,850 or \$30.64 per square foot of living area, which is less than the range established by the most similar comparables in this record on an overall basis as well as a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction in the subject's assessment based on inequity is warranted.

The Board also analyzed the appeal to determine whether or not the market value of the subject property is 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.

The record contains seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables based on their unknown proximate location and/or sales occurring in 2015 which are less proximate in time to the subject's assessment date and therefore less indicative of market value than other sales in the record. Despite some differences in features, the Board gives more weight to the board of review comparables. These comparables are similar to the subject in location, design, exterior construction, age and dwelling size. They sold proximate in time to the subject's assessment date from March to July 2016 for prices ranging from \$210,000 to \$217,500 or from \$129.15 to \$133.76 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$198,262 or \$117.18 per square foot of living area including land, which is below the range established by the best comparable sales in the record on both an overall basis as well as a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in the subject's assessment is 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



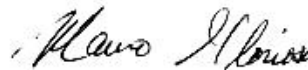
Member

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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