



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

APPELLANT: Tracer Chow  
DOCKET NO.: 17-00544.001-R-1  
PARCEL NO.: 07-01-20-205-006-0000

The parties of record before the Property Tax Appeal Board are Tracer Chow, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$38,221  
**IMPR.:** \$161,316  
**TOTAL:** \$199,537

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The subject property consists of a two-story dwelling with 3,740 square feet of living area. The dwelling was constructed in 2011. Features of the home include an 1,852 square foot basement, central air conditioning, a fireplace and an 832 square foot garage.<sup>1</sup> The property is located in Naperville, Wheatland Township, Will 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 four equity comparables that were located within the same neighborhood code as the subject property. The comparables were described as two-story dwellings containing from 3,093 to 4,209 square feet of living area. The homes were built from 2006 to 2013. The comparables had basements ranging in size from 1,336 to 1,924 square feet of building area. The appellant failed to disclose whether any of the basements had finished area. Other features included central air conditioning and garages ranging in size from 588 to 771 square feet of building area. Two comparables each had a fireplace. The comparables had improvement assessments ranging from \$118,678 to \$167,214 or from \$38.37 to \$40.93 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$148,926 or \$39.82 per square foot of living area.

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<sup>1</sup> The parties differ as to whether the subject dwelling's basement is finished or not. The Board finds this discrepancy will not impact the determination of the correct assessment in this appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,537. The subject property has an improvement assessment of \$161,316 or \$43.13 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 that were located within the same neighborhood code as the subject and within .23 of a mile from the subject property. The comparables were two-story dwellings of frame construction containing from 3,708 to 3,778 square feet of living area. The homes were built from 2006 to 2012. The comparables had basements ranging in size from 1,813 to 1,935 square feet of building area, all of which had finished basement area. Other features included central air conditioning, one or two fireplaces and garages ranging in size from 623 to 770 square feet of building area. The comparables had improvement assessments ranging from \$157,546 to \$165,718 or from \$42.49 to \$44.03 per square foot of living area. Based on this evidence the board of review requested that the subject's 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 board of review's comparables. These comparables were most similar to the subject in location, size, age and features. These most similar comparables had improvement assessments ranging from \$157,546 to \$165,718 or from \$42.49 to \$44.03 per square foot of living area. The subject's improvement assessment of \$161,316 or \$43.13 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the appellant's comparables due to their differences in dwelling size when compared to the subject property. 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



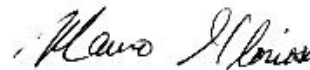
Member

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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