



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

APPELLANT: Quynh Le  
DOCKET NO.: 17-05111.001-R-1  
PARCEL NO.: 01-23-217-031

The parties of record before the Property Tax Appeal Board are Quynh Le, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire, PC 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:** \$24,080  
**IMPR.:** \$73,490  
**TOTAL:** \$97,570

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 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 and part one-story dwelling of aluminum siding construction with 1,913 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with 50% finished area, central air conditioning, a fireplace and a two-car garage with 400 square feet of building area. The property has a 6,450 square foot site and is located in Bartlett, Wayne Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted property record cards and a grid analysis on three equity comparables located within 272 feet and in the same subdivision "Fairfax Commons (SF)" as the subject property. The comparables are comprised of part two-story and part one-story dwellings of aluminum siding exterior construction that were built in 1996. Each comparable has a basement with one comparable

having a 54% finished area, each comparable has central air conditioning,<sup>1</sup> two comparables each have a fireplace and each comparable has a two-car garage containing 400 square feet of building area. The dwellings contain either 1,913 or 1,929 square feet of living area and have improvement assessments ranging from \$63,310 to \$69,470 or from \$32.82 to \$36.31 per square foot of living area. Based on the evidence, the appellant requested a reduction in the subject's improvement assessment to \$66,732 or \$34.88 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 \$97,570. The subject property has an improvement assessment of \$73,490 or \$38.42 per square foot of living area.

In response to the appeal, the board of review provided the assessor's notes prepared by the Wayne Township Assessor critiquing the comparables submitted by the appellant. The assessor argued that comparable #1 had a reduction due to its location backing to a high-traffic secondary road, but also discovered an error in the calculation of its assessment. Comparables #2 and #3 have unfinished basements when compared to the subject's finished basement. Also, comparable #2 lacks a fireplace.

In support of its contention of the correct assessment the board of review through the township assessor submitted property record cards and a grid analysis on six equity comparables located within .97 of a mile from the subject property and comparables #5 and #6 are in the same subdivision "Fairfax Commons (SF)" as the subject. The comparables are improved with part two-story and part one-story dwellings of aluminum siding exterior construction and were built from 1990 to 1994. Each comparable has a basement with a finished area ranging from 50% to 83%, central air conditioning, a fireplace and a two-car garage ranging in size from 400 to 441 square feet of building area. The dwellings range in size from 1,886 to 1,929 square feet of living area and have improvement assessments that range from \$73,500 to \$74,690 or from \$38.14 to \$39.36 per square foot of living area. Based on the evidence, the board of review requested the assessment be confirmed.

The board of review through the township assessor also submitted four comparable sales. These sales are not responsive to the appellant's assessment equity argument and will not be further addressed in this decision.

### **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.

---

<sup>1</sup> The property record cards submitted differ from the appellant's grid analysis. The Board finds that comparables #2 and #3 each have central air conditioning and comparable #1 has a finished basement.

The parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #2 and #3 as these comparables have an unfinished basement when compared to the subject's finished basement. The Board gave less weight to the board of review's comparables #1 through #4. These comparables are located in a different subdivision than the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #5 and #6. These comparables have varying degrees in similarity when compared to the subject in location, dwelling size, and, design and features. These comparables had improvement assessments that ranged from \$63,310 to \$74,690 or from \$32.82 to \$38.98 per square foot of living area. The subject's improvement assessment of \$73,490 or \$38.42 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 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: October 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Quynh Le, by attorney:  
Ellen G. Berkshire  
Verros Berkshire, PC  
225 West Randolph  
Suite 2950  
Chicago, IL 60606

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187