



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

APPELLANT: John Rhee
DOCKET NO.: 17-05762.001-R-2
PARCEL NO.: 09-35-404-009

The parties of record before the Property Tax Appeal Board are John Rhee, 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: \$137,440
IMPR.: \$344,840
TOTAL: \$482,280

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 brick exterior construction with 4,704 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement that is 50% finished, central air conditioning, three fireplaces and an 852 square foot garage. The property has a 24,551 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the subject's improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted limited information on four equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of part two-story and part one-story dwellings of brick exterior construction that were built between 2000 and 2002. The homes range in size from 4,635 to 5,141 square feet of living area and feature full or partial

basements with finished areas. Each dwelling has a garage ranging in size from 777 to 1,367 square feet of building area. The appellant's grid analysis failed to identify air conditioning and/or fireplace features for the subject or the comparable dwellings. The comparables have improvement assessments ranging from \$152,950 to \$317,830 or from \$33.00 to \$65.75 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$233,377 or \$49.61 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 \$482,280. The subject property has an improvement assessment of \$344,840 or \$73.31 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum and data gathered by the Downers Grove Township Assessor's Office including a map depicting the location of both parties' comparables. The assessor noted there are differences between the appellant's suggested comparable dwellings and the subject in the number of bathrooms, number of fireplaces and/or exterior construction that was not full brick for appellant's comparable #4.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables consist of part two-story and part one-story dwellings of brick exterior construction. The dwellings were built in 2000 or 2003 and range in size from 4,269 to 5,209 square feet of living area. Each dwelling has a finished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 740 to 895 square feet of building area. The assessor noted differences between the board of review comparable dwellings and the subject in the number of bathrooms/plumbing fixtures and/or number of fireplaces. The comparables have improvement assessments ranging from \$317,590 to \$382,060 or from \$73.35 to \$79.57 per square foot of living area. Based on this evidence and argument, the board of review requested 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.

The parties submitted a total of eight equity comparables with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 which appears to be an outlier given its improvement assessment of \$33.00 per square foot of living area. The remaining seven comparables in the record had improvement assessments that ranged from \$228,920 to \$382,060 or from \$47.03 to \$79.57 per square foot of living area. The subject's improvement assessment of \$344,840 or \$73.31 per square foot of living area falls within the range established by the best

comparables in this record. After considering adjustments to the comparables for slight differences in age, size and/or features, 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: November 17, 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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