



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

APPELLANT: David Liu
DOCKET NO.: 19-02860.001-R-1
PARCEL NO.: 09-15-313-013

The parties of record before the Property Tax Appeal Board are David Liu, the appellant; 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: \$40,150
IMPR.: \$71,990
TOTAL: \$112,140

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 2019 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 two-story dwelling of frame construction with 1,636 square feet of living area. The dwelling was constructed in 1985. Features of the home include an unfinished 608 square foot basement, central air conditioning and a 440 square foot garage.¹ The property has a 9,125 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that were located in close proximity to the subject. The comparables had lots ranging in size from 7,500 to 9,190 square feet of land area that were improved with two-story dwellings of frame construction. The homes ranged in size from 1,636 to 1,968 square feet of living area and were built in 1984.

¹ The Board finds the best evidence of the size of the subject's garage was the sketch of the subject's improvements submitted by the board of review.

Three comparables had unfinished basements ranging in size from 528 to 866 square feet of building area and one comparable did not have a basement foundation. The comparables had other features with varying degrees of similarity to the subject.² The comparables had land assessments ranging from \$32,690 to \$40,270 or from \$4.36 to \$4.80 per square foot of land area and improvement assessments ranging from \$66,090 to \$70,450 or from \$35.66 to \$40.40 per square foot of living area.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$102,789.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,140. The subject property has a land assessment of \$40,150 or \$4.40 per square foot of land area and an improvement assessment of \$71,990 or \$44.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables that were located in close proximity to the subject. The comparables had lots ranging in size from 6,817 to 700,850 square feet of land area that were improved with two-story dwellings of frame construction. The homes had either 1,628 or 1,636 square feet of living area and were built in either 1985 or 1986. The comparables had basements with either 528 or 608 square feet of building area, one of which was 25% finished. The comparables had other features with varying degrees of similarity to the subject. The comparables had land assessments ranging from \$33,260 to \$46,170 or from \$.05 to \$4.90 per square foot of land area and improvement assessments ranging from \$71,430 to \$75,230 or from \$43.88 to \$45.98 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessments.

The appellant submitted rebuttal stating that the subject's assessment is near the top of the assessment range of similar houses and there have been no renovations or additions since its purchase in 1999. The appellant also stated that the subject's neighborhood was changed from WD4 to WD5 after a complaint was filed for the 2019 assessment year. The appellant also included information on an additional comparable that was not previously submitted.

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.

² The parties differ as to several aspects, including the garage size, of the appellant's comparables. The Board will use the information reported by the board of review, as the information was not refuted by the appellant and was supported by the comparables' Property Record Cards (PRC's.)

As an initial matter regarding the appellant's rebuttal, the Board finds it cannot consider the information on an additional comparable that was not previously submitted. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

The Board further finds that the change in the subject's neighborhood code was apparently to group the subject with other similar homes built in 1985. Nevertheless, the Board will analyze all the information regarding the parties' comparable properties that were properly submitted.

As to the subject's land assessment, the parties submitted a total of twelve equity comparables for the Board's consideration. The Board gave less weight to the board of review's comparable #7 due to its significantly larger lot size when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location and size. These comparables had lots ranging in size from 6,817 to 11,154 square feet of land area and had land assessments ranging from \$32,690 to \$46,170 or from \$3.44 to \$4.90 per square foot of land area. The subject's 9,125 square foot lot has a land assessment of \$40,150 or \$4.40 per square foot of land area, which falls within the range established by the best land comparables in this record and is supported.

As to the subject's improvement assessment, the Board gave less weight to the appellant's comparables #2, #3 and #4 due to differences in dwelling size and/or their lack of a basement foundation, unlike the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, style, size, age and most features. These comparables had improvement assessments ranging from \$66,090 to \$75,230 or from \$40.40 to \$45.98 per square foot of living area. The subject's improvement assessment of \$71,990 or \$44.00 per square foot of living area falls within the range established by the best improvement comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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 20, 2021



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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