



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

APPELLANT: Tao Duan
DOCKET NO.: 19-08093.001-R-1
PARCEL NO.: 09-14-114-043

The parties of record before the Property Tax Appeal Board are Tao Duan, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$34,050
IMPR.: \$96,000
TOTAL: \$130,050

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 exterior construction with 2,014 square feet of living area. The dwelling was constructed in 1979 with an effective age of 1991.¹ Features of the home include a basement with finished area, central air conditioning, and a 388 square foot garage. The property has a 7,813 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage 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 three suggested equity comparables with one comparable located in the subject's neighborhood code. The appellant reported that the comparables were improved with two, one-story dwellings and one,

¹ The effective age was obtained from the spreadsheet submitted by the board of review. The property record card disclosed an addition in 2016.

two-story dwelling of frame exterior construction ranging in size from 1,008 to 2,838 square feet of living area. The dwellings were built in 1960 or 1963. The appellant reported that two comparables have a basement with finished area and one comparable lacks a basement. Two comparables have central air conditioning, one comparable has a fireplace and two comparables have a garage containing either 728 or 528 square feet of building area. The comparables have improvement assessments ranging from \$38,130 to \$117,360 or from \$35.88 to \$41.35 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$84,638.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,050. The subject property has an improvement assessment of \$96,000 or \$47.67 per square foot of living area.

The board of review submitted "Comparable Notes" from the Downers Grove Assessors Office, along with additional data. It was noted that comparable #1 was 824 square feet larger than the subject and comparables #2 and #3 were a different age, located in a different neighborhood, and an inferior grade. Furthermore, comparable #3 was 1,006 square feet smaller than the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted property record cards, a grid analysis and a spreadsheet on three suggested equity comparables located in the same neighborhood code as the subject property. The comparables were improved with two-story dwellings of frame exterior construction and ranging in size from 1,716 to 1,992 square feet of living area. The dwellings were built from 1984 to 1988 with comparable #1 having an effective age of 1987. Each comparable has a basement, one comparable has central air conditioning, two comparables have a fireplace and each comparable has a garage ranging in size from 380 to 707 square feet of building area. The comparables have improvement assessments ranging from \$82,460 to \$94,810 or from \$47.60 to \$48.05 per square foot of living area. Based on this evidence, the board of review requests 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 seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their larger dwelling size or dissimilar design when compared to the subject. Furthermore, comparables #2 and #3 are outside of the subject's neighborhood and comparable #3 lacks a basement.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are similar to the subject in dwelling size, age and features. These comparables had improvement assessments that ranged from \$82,460 to \$94,810 or from \$47.60 to \$48.05 per square foot of living area. The subject's improvement assessment of \$96,000 or \$47.67 per square foot of living area falls above the range on a total improvement assessment basis and within the range on a per square foot basis established by the best comparables in this record, which is supported by the subject's larger dwelling size and finished basement area. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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:

May 17, 2022



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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