



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

APPELLANT: Phu Nguyen
DOCKET NO.: 20-07080.001-R-1
PARCEL NO.: 02-19-415-028

The parties of record before the Property Tax Appeal Board are Phu Nguyen, 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: \$30,580
IMPR.: \$69,920
TOTAL: \$100,500

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 2020 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 1,994 square feet of living area.¹ The dwelling was constructed in 1988 and features 2½ bathrooms and a 2-car garage. The property has an approximately 8,752 square foot site and is located in Carol Stream, Bloomingdale Township, Lake County.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same subdivision as the subject. The comparables have sites that range in size from 8,897 to 12,697 square feet of land area and are improved with a ranch or a two-story dwelling of frame or mixed exterior construction and range

¹ Some of the subject's property characteristics were corrected or amended based on information contained in the property record card for the subject property which was submitted by the board of review.

in size from 1,366 to 1,780 square feet of living area. The homes were each built in 1988.² Each comparable has 1½ or 2 bathrooms and a 2-car attached garage. The comparables each have a land assessment of \$30,580. The comparables have improvement assessments that range from \$52,680 to \$63,640 or from \$33.03 to \$40.69 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$96,580 with a land assessment of \$29,390 and an improvement assessment of \$67,190 or \$33.70 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 \$100,500. The subject has a land assessment of \$30,580 and an improvement assessment of \$69,920 or \$35.07 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards for the subject, the appellant's comparables and six equity comparables located in the same subdivision as the subject property. The comparables have sites that range in size from 8,599 to 9,491 square feet of land area and are improved with two-story dwellings of frame or mixed exterior construction that range in size from 1,429 to 1,994 square feet of living area. The homes were built in either 1987 or 1988. Each comparable has 2½ bathrooms and a 2-car garage. The comparables each have a land assessment of \$30,580 and improvement assessments that range from \$58,140 to \$71,850 or from \$35.07 to \$40.69 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 ten equity comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board finds all of the comparables are located in the subject's subdivision and have identical land assessments as the subject at \$30,580. The Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. After reviewing the evidence, the Board finds land from the subject's neighborhood was uniformly

² The Board finds the best description of the appellant's comparable properties was reported in the property record cards for these properties which were submitted by the board of review. The Board further finds that the correct assessment amounts for these properties were also reported in the property record cards.

assessed on a site basis. The Board finds the appellants offered no market evidence to suggest the site method of valuation was not reasonable or appropriate. Based on this analysis, the Board finds the appellant has not demonstrated that the subject's land was inequitably assessed by clear and convincing evidence.

With respect to the subject's improvement assessment, the Board gives less weight to each of the appellant's comparables which differ from the subject in design, bathroom count and/or dwelling size when compared to the subject. The Board also gives less weight to board of review comparables #5 and #6 which are less similar to the subject in dwelling size. The Board finds the best evidence of improvement assessment equity to be board of review comparables #1, #2, #3 and #4 which are similar to the subject in location and identical, or nearly identical, to the subject in age, design, dwelling size and other features. These best comparables have improvement assessments that range from \$69,920 to \$71,850 or from \$35.07 to \$36.03 per square foot of living area. The subject's improvement assessment of \$69,920 or \$35.07 per square foot of living area equates to the lower end of the range established by the best comparables in this record. After considering adjustments to the comparables for differences from 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appears to exist 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: January 17, 2023



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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