



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

APPELLANT: Kwok Chan
DOCKET NO.: 21-06633.001-R-1
PARCEL NO.: 08-24-431-012

The parties of record before the Property Tax Appeal Board are Kwok Chan, 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: \$34,890
IMPR.: \$43,260
TOTAL: \$78,150

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 2021 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 is improved with a raised ranch single family dwelling of frame construction that contains 1,126 square feet of living area. The dwelling was built in 1986. Features of the home include an unfinished basement, central air conditioning, and an integral garage located in the basement with 380 square feet of building area. The property has a 5,325 square foot site and is in Woodridge, Lisle 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 equity comparables.¹ The comparables are improved with two ranch style dwellings and one raised ranch style home that ranged in size from 1,338 to 1,575 square feet of living area. The homes

¹ Some of the descriptive information for the appellant's comparables was obtained from the evidence provided by the board of review which contained a grid analysis of the appellant's comparables.

were built in 1978 or 1979. One comparable has a basement with finished area, each comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 220 to 452 square feet of building area. The comparables are located from .19 to .27 miles from the subject property and each comparable has a different assessment neighborhood code than the subject. These properties have improvement assessments ranging from \$40,590 to \$47,950 or from \$26.19 to \$35.84 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$34,080.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,150. The subject property has an improvement assessment of \$43,260 or \$38.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables are improved with raised ranch style homes of frame construction each with 1,126 square feet of living area. The homes were built in 1986. Each comparable has an unfinished basement, central air conditioning, and, as depicted by copies of photographs of each comparable provided by the board of review, an integral garage located in the basement with 380 square feet of building area. One comparable has a fireplace. The comparables are located from .05 to .07 miles from the subject property and each comparable has the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$42,870 to \$44,870 or from \$38.07 to \$39.85 per square foot of living area. The board of review also submitted a copy of the subject's property record card and a map depicting the location of the appellant's comparables and the board of review comparables in relation to the subject property. The board of review requested confirmation of the assessment.

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 Board finds the best evidence of assessment equity to be the equity comparables presented by the board of review. The board of review comparables are more similar to the subject property in location, age, style, size and features than are the appellant's comparables. The comparables provided by the board of review have improvement assessments that range from \$42,870 to \$44,870 or from \$38.07 to \$39.85 per square foot of living area. The subject's improvement assessment of \$43,260 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:

November 21, 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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