



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

APPELLANT: Meimei Fu
DOCKET NO.: 21-07333.001-R-1
PARCEL NO.: 09-13-409-019

The parties of record before the Property Tax Appeal Board are Meimei Fu, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$86,620
IMPR.: \$390,170
TOTAL: \$476,790

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

Although originally the DuPage County Board of Review requested a hearing in this matter, the request was subsequently waived in lieu of a decision to be issued on the written record.

The subject property consists of a residential dwelling with 4,573 square feet of living area that was constructed in 1987 and features an unfinished basement. The property has an approximately 16,117 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with dwellings that range in size from 4,138 to 4,679 square feet of living area that were built from 1977 to 1987. The comparables have improvement assessments

that range from \$299,920 to \$324,720 or from \$69.40 to \$73.82 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$321,579 or \$70.32 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 \$476,790. The subject has an improvement assessment of \$390,170 or \$85.32 per square foot of living area.

The board of review submitted a Comparable Report containing supplemental property details for the appellant's comparables disclosing two of the dwellings have a basement with one having finished area and one comparable that has no basement. The board of review commented that the subject property is the "4th largest home in 771 NBHD code."

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with dwellings that range in size from 3,945 to 4,714 square feet of living area and were built from 1975 to 1980. Three comparables have an unfinished basement and one comparable has no basement. The comparables have improvement assessments that range from \$333,750 to \$453,590 or from \$83.81 to \$96.22 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal the appellant's counsel argued that only above grade living area should be considered for a uniformity argument. Counsel critiqued the board of review's comparables asserting each of the properties are not comparable to the subject due to differences in age and/or dwelling size. Counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best equity comparable sales for further clarity."

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 seven equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1 and #2 along with board of review comparable #2 which differ from the subject in foundation type and/or have finished basement area in contrast to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be appellant comparable #3 and board of review comparables #1, #3 and #4 which are similar to the subject in location and basement features. However, these best comparables present varying degrees of similarity to the subject in

age and dwelling size, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables have improvement assessments that range from \$305,470 to \$453,590 or from \$73.82 to \$96.22 per square foot of living area. The subject's improvement assessment of \$390,170 or \$85.32 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best 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 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: June 27, 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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