



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

APPELLANT: Meimei Fu
DOCKET NO.: 22-03575.001-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: \$87,620
IMPR.: \$394,660
TOTAL: \$482,280

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 2022 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 with 4,573 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement and a two-car garage.¹ The property has a 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 as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with residential dwellings that range in size from 4,138 to 4,679 square

¹ The spreadsheets provided by both parties are inconsistent and are missing individual characteristics concerning the subject dwelling, including type of construction and features, however the subject's property record card offered by the board of review indicated the subject has a two-car garage and a basement.

feet of living area.² The homes were built from 1977 to 1987. The comparables have the same assessment neighborhood code as the subject and are located from 0.07 to 0.20 of a mile from the subject property. The comparables have improvement assessments that range from \$303,370 to \$328,280 or \$70.20 to \$74.67 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$325,278.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$482,280. The subject property has an improvement assessment of \$394,660 or \$86.30 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables along with property record cards and a map depicting the location of the subject property, the appellant's comparables, and the board of review's comparables. The board of review's comparables are improved with residential dwellings that range in size from 3,945 to 4,714 square feet of living area.³ Each comparable has either a two or three-car garage and three of the homes have a basement. The homes were built from 1975 to 1980. The comparables have the same assessment neighborhood code as the subject and are located from 0.06 to 0.13 of a mile from the subject property. The comparables have improvement assessments that range from \$337,590 to \$458,810 or \$84.78 to \$97.33 per square foot of living area.

In written rebuttal, the appellant's counsel argued the county comparables are smaller and/or older than the subject dwelling and are not comparable or representative of the subject dwelling.

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 record contains seven equity comparables submitted by the parties to support their respective positions. Although both parties' spreadsheets and supporting documentation lacked relevant information concerning the subject dwelling and each party's respective comparables, the Board gives less weight to the appellant's comparables due to lack of information regarding relevant features such as garages and basements. The Board finds the best evidence of

² The appellant's spreadsheet and supporting documentation did not disclose relevant information regarding the comparables, such as story height and type of exterior construction, or whether there is a basement or garage.

³ The board of review's spreadsheet and supporting documentation did not disclose relevant information regarding the comparables, such as story height, type of exterior construction, and whether the properties have a garage. The property record cards, however, did indicate the board of review's comparables have either a two or three-car garage and three of the properties have a basement.

assessment equity to be the board of review's comparables. These comparables have improvement assessments that range from \$337,590 to \$458,810 or \$84.78 to \$97.33 per square foot of living area. The subject property has an improvement assessment of \$394,660 or \$86.30 per square foot of living area, which 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:

April 16, 2024



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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