



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

APPELLANT: Guangan Wang  
DOCKET NO.: 13-00129.001-R-1  
PARCEL NO.: 07-01-20-206-020-0000

The parties of record before the Property Tax Appeal Board are Guangan Wang, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$35,960  
**IMPR.:** \$171,900  
**TOTAL:** \$207,860

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting the assessment for the 2013 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 two-story dwelling of frame construction with 4,461 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement that is partially finished, central air conditioning, a fireplace and a three-car attached garage. The property has a 10,000 square foot site and is located in Naperville, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables were improved with two-story dwellings of frame or frame and brick construction that ranged in size from 4,205 to 4,569 square feet of living area. The dwellings were constructed from 2006 to 2011. Each comparable has a basement with one being partially finished, central air conditioning, one fireplace and a three car attached garage. These properties have sites ranging in size from 13,277 to 22,216 square feet of land area. The comparable properties sold from May 2011 to December 2011 for prices ranging from \$525,101 to \$556,717 or from \$121.85 to \$130.80 per square foot of living area, including land. The appellant also indicated that the subject property was purchased in September 2009 for a price of \$635,000. Based on this evidence the appellant requested the subject's assessment be reduced to \$193,333 to reflect a market value of approximately \$580,000 or \$130.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein it incorrectly reported the total assessment of the subject property. A copy of the decision issued by the board of review was submitted by the appellant disclosing the subject had a total assessment of \$207,860. The subject's total assessment reflects a market value of \$625,331 or \$140.18 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Will County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information from the Wheatland Township Assessor's Office which included six comparable sales located within the subject's subdivision and three comparable sales located in the outside the subject's subdivision. The assessor stated that the appellant selected comparables that were not located in the subject's subdivision but were located within the township. The assessor provided a copy of a map depicting the location of the subject property as well as five of the comparables selected by the assessor and the three comparables used by the appellant.

The comparables selected by the assessor located in the subject's subdivision were improved with two-story dwellings of frame or frame and brick construction that ranged in size from 4,338 to 4,646 square feet of living area. The dwellings were constructed from 2006 to 2013. Each comparable had a basement

with four being partially finished, central air conditioning, one fireplace and a three-car garage ranging in size from 620 to 862 square feet of building area. The sales occurred from October 2010 to May 2013 for prices ranging from \$605,000 to \$700,584 or from \$135.20 to \$160.72 per square foot of living area, including land.

The three comparables selected by the assessor located outside the subject's subdivision were improved with two-story dwellings of frame construction that ranged in size from 4,422 to 4,530 square feet of living area. The dwellings were constructed from 2008 to 2013. Each comparable had a basement with two being finished, central air conditioning, one or two fireplaces and a three-car or a four-car garage with either 900 or 1,052 square feet of building area. These properties sold from March 2012 to June 2013 for prices ranging from \$567,000 to \$821,740 or from \$126.11 to \$181.40 per square foot of living area, including land.

Based on this evidence the board of review requested the assessment be sustained.

In rebuttal, with respect to the comparables located in the subject's subdivision, the appellant asserted that assessor comparables #1 and #3 sold for \$788,000 and \$730,000 in 2007, which indicates they are nicer homes than the subject. The appellant argues their most recent sales for \$610,000 and \$605,000 support his argument. The appellant also argued assessor comparable sales #2 and #6 should not be considered because they sold in 2013. The appellant also argued assessor comparable sale #4 had superior features than the subject. With respect to three comparables selected by the assessor located outside the subdivision, the appellant asserted sale #1 supports his appeal; comparable #2 has a larger garage and a larger lot than the subject; and comparable sale #3 sold in 2013 and should not have been considered.

#### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 market value to be comparable sales #1, #2 and #3 identified by the township assessor that were located in the subject's subdivision. These three comparables were relatively similar to the subject in age, size and features. These properties sold from July 2011 to May 2013 for prices ranging from \$605,000 to \$675,000 or from \$135.20 to \$145.29 per square foot of living area. The subject's assessment reflects a market value of \$625,331 or \$140.18 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given comparable sales #4, #5 and #6 provided by the assessor that were located in the subject's subdivision as the dwellings appeared to be new at the time of sale. Less weight was given the appellant's comparables and the three additional comparables identified by the assessor that were included in comparable report #2 because these comparables were not located in the subject's subdivision and two of the comparables provided by the assessor had dwellings that appeared to be new at the time of sale. Based on this evidence the Board finds 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.

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Chairman

*K. L. Ferr*

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Member

*Mark Albino*

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Member

*Jerry White*

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Member

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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: September 18, 2015

*A. Portol*

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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 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 the subsequent year 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.

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.