



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

APPELLANT: Chenping Ni  
DOCKET NO.: 13-02707.001-R-1  
PARCEL NO.: 03-11-377-032

The parties of record before the Property Tax Appeal Board are Chenping Ni, the appellant, by attorney Jerri K. Bush, in Chicago, and the Kendall 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 **Kendall** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$8,493  
**IMPR.:** \$38,174  
**TOTAL:** \$46,667

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Kendall County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging 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 consists of a two-story residential condominium unit of brick and frame exterior construction with 1,949 square feet of living area.<sup>1</sup> The dwelling was constructed

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<sup>1</sup> The appellant reported the subject dwelling contains 1,838 square feet of living area, but provided no measurements or other evidence to support the contention. The board of review submitted a copy of the subject's property

in 2006. Features of the unit include central air conditioning and a 410 square foot garage. The property is located in the Churchill Club Condominium development in Oswego, Oswego Township, Kendall County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within .3 of a mile of the subject property. The comparables were built in 2005 or 2006 and range in size from 1,627 to 1,949 square feet of living area. One of the comparables has central air conditioning and a fireplace. Each of the comparables has a two-car garage. The comparables sold between March and September 2012 for prices ranging from \$109,500 to \$130,000 or from \$64.14 to \$70.68 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$39,796 which would reflect a market value of approximately \$119,388 or \$61.26 per square foot of living area, including land, based on the subject's reported dwelling size of 1,949 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,667. The subject's assessment reflects a market value of \$140,057 or \$71.86 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Kendall County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis with information on four comparable sales along with property record cards and PTAX-203 Illinois Real Estate Transfer Declarations for the comparable properties. All of the comparables were located in the same subdivision as the subject as depicted in an aerial photograph that was also submitted. The comparables consist of two-story condominium units of brick and frame construction that were built in 2005 or 2006. The dwellings contain 1,925 or 1,949 square feet of living area and have central air conditioning and a 410 or 420 square foot garage. One of the comparables also has a fireplace. These properties sold between September 2012 and September 2013 for prices ranging from \$120,000 to \$158,000

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record card which reflected a dwelling size of 1,949 square feet which the Property Tax Appeal Board find to be the best evidence of the subject's dwelling size on this record.

or from \$62.34 to \$82.08 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### 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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 through #6 as these comparables each differ in dwelling size from the subject; moreover, in the absence of property record cards or other supporting documentation, the Board has little confidence that the stated dwelling sizes of these comparables is correct given the appellant's erroneous asserted size of the subject condominium unit.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and the four board of review comparable sales. These most similar comparables sold between June 2012 and September 2013 for prices ranging from \$120,000 to \$158,000 or from \$62.34 to \$82.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$140,057 or \$71.86 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by board of review comparables #1 and #2 that are identical in size to the subject and sold most proximate in time to the assessment date at issue of January 1, 2013.

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. Fan*

*Klaus Albrecht*

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Member

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Member

*JR*

*Jerry White*

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Member

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Acting Member

*Robert Steffen*

\_\_\_\_\_  
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: November 20, 2015

*A. Proctor*

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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.