



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

APPELLANT: Guangan Wang  
DOCKET NO.: 14-00770.001-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 a reduction 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.:** \$167,340  
**TOTAL:** \$203,300

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) challenging the assessment for the 2014 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 eight comparable sales. The comparables were improved with two-story dwellings of frame or frame and brick construction that ranged in size from 4,052 to 4,569 square feet of living area. The dwellings were constructed from 2002 to 2013. Two comparables had the same neighborhood code as the subject property while the remaining comparables had different neighborhood codes and were located from .6 to 1.8 miles from the subject property. Each comparable had a basement with four having finished living area, central air conditioning and a three-car attached garage. Seven of the comparables had fireplaces. The sales occurred from May 2011 to September 2013 for prices ranging from \$525,101 to \$568,869 or from \$121.85 to \$139.19 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$193,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,860. The subject's assessment reflects a market value of \$626,273 or \$140.39 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Will County of 33.19% 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 five comparable sales located within the subject's subdivision. The assessor noted that the appellant selected eight comparables with only two being located in the subject's subdivision. The assessor provided a copy of a map depicting the location of the subject property as well as the comparables selected by the assessor and the comparables used by the appellant.

The five 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 4,266 to 4,551 square feet of living area.<sup>1</sup> 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 garage ranging in size from 620 to 862 square feet of building area. The sales occurred from July 2011

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<sup>1</sup> The grid analysis submitted by the assessor had incorrectly numbered the comparables as comparables #1 through #6 by omitting a comparable #4.

to April 2013 for prices ranging from \$605,000 to \$677,457 or from \$135.20 to \$152.79 per square foot of living area, including land.

The board of review requested the assessment be confirmed.

In rebuttal the appellant argued that comparables #1, #2 and #5 presented by the board of review were brand new houses and comparables #3 and #6 have lower sales prices than reflected by 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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #3 and #6. These comparables were located in the subject's subdivision and were relatively similar to the subject in age, size and features. These properties sold from July 2011 to February 2013 for prices ranging from \$550,000 to \$610,000 or from \$123.48 to \$139.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$626,273 or \$140.39 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight was given appellant's comparable sale #7 and board of review sales #1, #2 and #4 even those these were located in the subject's subdivision as these comparables appeared to be improved with new dwellings at the time of sale. The Board gave less weight to the remaining comparables submitted by the appellant due to location outside the subject's subdivision. Based on this evidence the Board finds a reduction in the subject's assessment is 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.