



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

APPELLANT: Quan G. Gu  
DOCKET NO.: 15-04938.001-R-1  
PARCEL NO.: 05-34-102-014

The parties of record before the Property Tax Appeal Board are Quan G. Gu, the appellant, by attorney George J. Relias, of Relias & Tsonis, LLC in Chicago, 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:** \$25,180  
**IMPR.:** \$85,640  
**TOTAL:** \$110,820

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 2015 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 split-level dwelling of frame construction with 1,619 square feet of living area. The dwelling was constructed in 1974. Features of the home include a finished basement, central air conditioning, a fireplace and a two-car garage. The property has a 12,059 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales of split-level frame dwellings that were each located in the same neighborhood as the subject. The comparable dwellings were built in 1971 or 1973 and range in size from 1,318 to 1,916 square feet of living area. Each comparable has a full or partial basement with finished area, central air conditioning and an attached garage. The comparables sold between January 2013 and February 2015 for prices

ranging from \$205,000 to \$330,000 or from \$155.54 to \$175.27 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$91,203 which would reflect a market value of approximately \$273,609.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,820. The subject's assessment reflects a market value of \$332,793 or \$205.55 per square foot of living area, land included, when using the 2015 three year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the township assessor asserted that appellant's comparable #1 "occurred in 2015 and it was not arm's length transaction it was advertised for sale which is not the part of the assessor's sales ratio study for 2015."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales, one of which was presented as appellant's comparable #2. The comparables are split-level frame or frame and masonry dwellings that were each located in the same neighborhood as the subject. The comparable dwellings were built between 1970 and 1973 and range in size from 1,362 to 1,916 square feet of living area. Each comparable has a full or partial basement with finished area, central air conditioning, a fireplace and a two-car garage. The comparables sold between April 2012 and September 2013 for prices ranging from \$330,000 to \$400,000 or from \$172.23 to \$293.69 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.

Given one common property among the parties, the parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #6 as these sales occurred in 2012, dates more remote in time to the assessment date of January 1, 2015 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Property Tax Appeal Board has also given no weight to the assessor's incomprehensible comment regarding appellant's comparable sale #1. To the extent that this sale occurred in 2015 and was not part of the 2015 sales ratio study performed by the assessing officials, the Board finds this is an irrelevant consideration before the Property Tax Appeal Board on a market value

appeal; the question is the best evidence of market value that brackets the assessment date at issue. To the extent, that the assessing officials asserted appellant's comparable sale #1 was "not arm's length," the Board finds that there was no evidence submitted to support this assertion and, in fact, the assertion that the property was advertised would appear to, at least in part, contradict the non-arm's length assertion.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1, #3, #4 and #5 which bracket the subject dwelling in size and have similar features and a similar date of construction. These six most similar comparables sold between January 2013 and February 2015 for prices ranging from \$205,000 to \$367,000 or from \$155.54 to \$269.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$332,793 or \$205.55 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-justified when giving due consideration to the subject's dwelling size and large finished basement area. Moreover, board of review comparable sale #3 is the most similar to the subject and supports the subject's assessment. 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.



Chairman



Member



Member



Acting Member



Acting 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: \_\_\_\_\_

May 19, 2017



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.