



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

APPELLANT: Ding Ye  
DOCKET NO.: 15-05307.001-R-1  
PARCEL NO.: 07-20-411-010

The parties of record before the Property Tax Appeal Board are Ding Ye, the appellant, by attorney Greg Earl, Attorney at Law in Geneva; 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:** \$9,030  
**IMPR.:** \$43,430  
**TOTAL:** \$52,460

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 tri-level dwelling of frame and masonry construction with 1,224 square feet of living area. The dwelling was constructed in 1988. Features of the home include a 336 square foot finished lower level, central air conditioning and a 1-car garage. The property is located in Aurora, Naperville Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant completed Section IV – Recent Sale Data of the appeal form disclosing the subject property was purchased on March 29, 2012 for a price of \$122,000 or \$99.67 per square foot of living area including land. The sale was handled through a realtor, was advertised for sale through the Multiple Listing Service, and had been on the market for “months” according to the appeal form. The sale was not between family or related corporations. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,460. The subject's assessment reflects a market value of \$157,538 or \$128.71 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 support of its contention of the correct assessment the board of review submitted information on four comparables, two of which were sales. The two sales comparables are described as tri-level dwellings of frame and masonry construction built in 1987. Both contain 1,224 square feet of living area and feature 336 square foot finished basements. Both have 288 square foot garages. They are in the same neighborhood as the subject. These sales occurred in June 2012 and May 2013 for \$130,000 and \$159,900 or for \$106.21 and \$130.64 per square foot of living area.

In rebuttal, the appellant's attorney submitted a spreadsheet of three new sales located in the same neighborhood as the subject. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

### **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 appellant provided evidence that the subject property sold on March 29, 2012 for \$122,000 in a transaction that had the characteristics of an arm's-length transaction. However, the Board finds this sale somewhat dated in that it occurred approximately 33 months prior to the subject's assessment date of January 1, 2015. The Board finds the best evidence of market value in the record to be board of review comparable #1, which sold in May 2013, nineteen months prior to the assessment date of the subject, for \$159,900 or \$130.64 per square foot of living area. Comparable #1 was very similar to the subject in location, site size, style, construction, dwelling size, age, and features such as finished basement area and garage size. Less weight was given to board of review comparable #2 based on its sale date of June 2012. The Board finds the subject's assessment is supported by comparable sale #1 provided by the board of review. Based on this record, 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



Acting Member



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: June 23, 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.