



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

APPELLANT: Tsailing Chen  
DOCKET NO.: 15-05602.001-R-2  
PARCEL NO.: 08-28-106-019

The parties of record before the Property Tax Appeal Board are Tsailing Chen, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$81,390  
**IMPR.:** \$283,170  
**TOTAL:** \$364,560

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 part two-story and part one-story dwelling of frame and brick construction with 5,087 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, an attached 809 square foot garage, an indoor pool and spa area, a 584 square foot patio, and a 1,300 square foot enclosed porch. The property has a 24,686 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a market analysis with limited information on seven comparable sales.<sup>1</sup> The report was dated April 20, 2016 but was not signed. The comparables are located from 0.09 to

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<sup>1</sup> The Lisle Township Assessor provided the following information on six of the appellant's seven comparables: neighborhood codes, land area, exterior construction, story height, central air conditioning, fireplaces and other features (patios, pools, decks, and porches). The Lisle Township assessor did not provide any information on the appellant's comparable #1 because it was located in Naperville Township.

1.42 miles from the subject property. The comparables are improved with dwellings that were constructed from 1985 to 1993 and contain from 4,154 to 4,705 square feet of living area. The comparables sold from June 2014 to September 2015 for prices that ranged from \$475,000 to \$858,000 or from \$113.77 to \$194.56 per square foot of living area, land included.

The appellants' analysis also included "Property Equalization Values" that made adjustments to the sale prices for differences in sale date, land market value, age, square footage, basement area, bathroom count, fireplace count, central air conditioning and size of garage. The appellants did not provide any evidence or an explanation as to how these calculations were arrived at. Based on the Property Equalization Values, the analysis conveyed a value estimate for the subject property of \$753,591. Based on the market analysis, the appellants requested a reduction in the subject's assessment to \$251,172.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$364,560. The subject's assessment reflects a market value of \$1,094,775 or \$215.21 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 through the Lisle Township Assessor submitted information on four comparable sales located from 0.11 to 1.84 miles from the subject property. The board of review's comparable #1 was the same property as the appellant's comparable #6. The comparables have from 18,940 to 84,564 square feet of land area. The comparables are improved with part two-story and part one-story dwellings of frame or frame and brick construction.<sup>2</sup> The dwellings were constructed from 1978 to 2007 and range in size from 4,410 to 5,077 square feet of living area. The comparables have central air conditioning and from two to five fireplaces. The comparables have basements ranging in size from 2,332 to 2,666 square feet, and three comparables have from 1,260 to 2,147 square feet of finished area. Two comparables have in-ground pools. The comparables have garages ranging in size from 667 to 1,001 square feet of building area. The comparables sold from August 2014 to June 2015 for prices that ranged from \$848,000 to \$1,542,000 or from \$192.29 to \$303.72 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted rebuttal commenting on the board of review comparables.

### **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.

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<sup>2</sup> Comparable #3's exterior construction was not listed on the board of review's grid analysis.

The Board finds the appellant submitted a limited market analysis report with adjustments to the comparables' sale prices for differences from the subject property. The Board finds this report was not signed and the appellant made no attempt to provide an explanation for these calculations. Consequently, the Board gave no weight to the appellant's market analysis.

The parties presented sale prices for ten different comparable properties for the Board's consideration. The Board finds the appellant's comparable #7 is the same property as board of review comparable #1. Although the appellant presented seven comparables, the Board finds the appellant's attorney did not provide sufficient information regarding the comparables' neighborhood codes, land area, exterior construction, story height, central air conditioning, fireplaces and extra features such as patios, pools, decks, and porches. The Board finds the Lisle Township Assessor provided descriptive information for the appellant's comparables that were located in Lisle Township.

The Board finds the subject property to be superior to the comparables submitted for this appeal. The subject was described as having an indoor pool and spa area with a 1,300 square foot enclosed porch. The Board finds that none of the comparables provided by the parties had these amenities. In addition, there were also differences between the subject and the comparables in location, age, living area, basement size and basement finished area. Although none of the comparables were sufficiently similar to the subject, the Board finds that the appellant's comparable #3 and board of review comparables #2 and #4 were the only ones in the record to have in-ground pools. These three comparables sold from July 2014 to June 2015 for prices that ranged from \$670,000 to \$1,542,000 or from \$155.24 to \$303.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,094,775 or \$215.21 per square foot of living area, including land, which is within the range established by the three best comparable sales in this record. 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



Acting Member



Member



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: August 18, 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.