



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

APPELLANT: Zheng Chen  
DOCKET NO.: 15-06542.001-R-1  
PARCEL NO.: 08-09-107-023

The parties of record before the Property Tax Appeal Board are Zheng Chen, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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:** \$52,040  
**IMPR.:** \$150,990  
**TOTAL:** \$203,030

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 construction with 3,485 square feet of living area. The dwelling was constructed in 2007. Features of the home include a 1,807 square foot unfinished basement, central air conditioning, two fireplaces and a 602 square foot garage. The property has a 14,247 square foot site and is located in Lisle, Lisle 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 located within a mile of the subject property. The comparables consist of two-story dwellings that were 14 to 25 years old as compared to the 8 year old subject dwelling. The comparables range in size from 2,884 to 3,781 square feet of living area with basements ranging from 1,394 to 1,967 square feet of building area. Two of the basements have finished area and each comparable has a garage ranging in size

from 440 to 501 square feet of building area. The appellant's data did not report features of air conditioning and/or fireplaces. The comparables sold in 2014 for prices ranging from \$477,600 to \$562,000 or from \$140.17 to \$165.60 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$177,057 which would reflect a market value of approximately \$53,224 or \$152.43 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$203,030. The subject's assessment reflects a market value of \$609,700 or \$174.95 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 three comparable sales along with a map depicting both parties' comparables where appellant's comparable #3 was most distant from the subject property. The board of review's comparables consist of part two-story and part one-story dwellings that were 9 to 11 years old. The comparables range in size from 3,166 to 3,562 square feet of living area with basements ranging from 1,516 to 1,940 square feet of building area, each of which have finished areas. The homes also have central air conditioning, one or two fireplaces and a garage ranging in size from 659 to 707 square feet of building area. The comparables sold between February 2014 and February 2015 for prices ranging from \$620,000 to \$701,000 or from \$195.83 to \$196.80 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 six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to their older age and differences in dwelling size when compared to the subject dwelling that was built in 2007 and contains 3,485 square feet of living area.

The Board finds the best evidence of market value to be the board of review comparable sales. These comparables were most similar to the subject in age, size, foundation and garage size although each of these comparables have finished basement areas which is not a feature of the subject dwelling. These board of review comparables sold between February 2014 and February 2015 for prices ranging from \$620,000 to \$701,000 or from \$195.83 to \$196.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$609,700 or

\$174.95 per square foot of living area, including land, which is below the range established by the best comparable sales in this record which appears to be justified given differences, such as the lack of a finished basement. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: February 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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