



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

APPELLANT: Guangan Wang  
DOCKET NO.: 16-00345.001-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 in this matter, the Property Tax Appeal Board hereby finds **No Change** 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:** \$37,398  
**IMPR.:** \$181,696  
**TOTAL:** \$219,094

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 2016 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 two-story dwelling of brick exterior construction with 4,461 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 726 square foot garage. The property 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 including property data sheets from township assessor on eight comparable sales including located within .9 of a mile from the subject property which included data sheets from the township assessor. The comparables are described as two-story dwellings of frame or frame and brick exterior construction ranging in size from 4,141 to 4,475 square feet of living area. The dwellings were constructed from 2007 to 2015. The comparables have basements, three of which have finished area. Four comparables have central air conditioning and each comparable has a three-car garage. The comparables sold from May 2012 to May 2015

for prices ranging from \$521,665 to \$607,283 or from \$123.48 to \$140.00 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$219,094. The subject's assessment reflects a market value of \$658,731 or \$147.66 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on five comparable sales located within .23 of a mile from the subject. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 4,095 to 4,603 square feet of living area. The dwellings were constructed from 2005 to 2010. Each comparable has a basement, one of which has finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 660 to 782 square feet of building area. The comparables sold from March 2014 to October 2016 for prices ranging from \$640,000 to \$835,000 or from \$139.04 to \$203.91 per square foot of living area, including land.

The board of review also submitted a memo noting some of the appellant's comparables were located in a different subdivision, newer and sold a few years ago. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

### **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 Board finds the parties submitted thirteen comparable sales for consideration. The Board gave less weight to the appellant's comparables #1 thru #4 and board of review comparable #4 based on their sales that occurred from May 2012 to March 2014 which are dated and less indicative of market value as of the January 1, 2016 assessment. The Board also gave less weight to appellant's comparables #5 thru #8 as they appear to be sales of new construction homes when compared to the subject. Lastly, the board gave less weight to board of review comparable #1 as its sale price appears to be an outlier when compared to the other sales submitted by both parties.

The Board finds the best evidence of market value to be board of review comparables #2, #3 and #5. These three comparables are most similar to the subject in location, dwelling size, design, age and most features. These properties sold from March 2015 to October 2016 for prices ranging from \$640,000 to \$688,000 or from \$139.04 to \$161.65 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$658,731 or \$147.66 per square foot of living area, including land, which falls within the range established by

the best comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant failed to demonstrate by a preponderance of the evidence that the subject was overvalued and 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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.

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Chairman



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Member



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Member

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Member



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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 21, 2019



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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 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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