



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

APPELLANT: Haitan Gao
DOCKET NO.: 16-06662.001-R-1
PARCEL NO.: 08-33-116-007

The parties of record before the Property Tax Appeal Board are Haitan Gao, the appellant; 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: \$40,950
IMPR.: \$39,200
TOTAL: \$80,150

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 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 is improved with a 2-story frame dwelling containing 1,320 square feet of living area situated on a crawl-space foundation. The dwelling was built in 1984 and features central air conditioning, a fireplace and a 2-car garage. The subject is situated on a site approximately 10,800 square feet in size located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument the appellant completed Section IV - Recent Sale Data of the appeal form reporting the subject was purchased from an individual on September 5, 2014 for \$222,250. The appellant marked both auction and realtor under Sold By in Section IV. The sale was not between family or related corporations. The appellant disclosed the subject property was advertised through the Multiple Listing Service for 71 days. The appellant submitted a Property Detail sheet as well as a Real Estate Transfer Declaration confirming the sale price of \$222,250 and sale month and

year as September 2014. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$74,083 which reflects the subject's sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,150. The subject's assessment reflects a market value of \$240,763 or \$182.40 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on three sales comparables. The comparables are described as 2-story frame dwellings located within 0.52 of a mile from the subject. The dwellings were built in 1985 or 1986 and contain either 1,320 or 1,584 square feet of living area. The comparables all feature garages. Two have central air conditioning, one has a basement and one has a fireplace. The comparables sold from January 2015 to March 2016 for prices ranging from \$241,000 to \$290,000 or from \$178.98 to \$183.08 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 overvaluation as the basis of the appeal. 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.

The appellant completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased from an individual in September 2014 for \$222,250. The Board gives less weight to this evidence due to the sale date which is not as proximate in time to the assessment date as the comparables submitted by the board of review.

The board of review submitted three sales for the Board's consideration. The Board finds these comparables are similar to the subject in location, lot size, age, dwelling size, style and several features. The comparables sold from January 2015 to March 2016 for prices ranging from \$241,000 to \$290,000 or from \$178.98 to \$183.08 per square foot of living area including land. The subject's assessment reflects a market value of \$240,763 or \$182.40 per square foot of living area, land included, which is less than the range established by the comparables in the record on an overall basis and within the range on a per square foot basis. After considering adjustments to these comparables for differences to the subject, the Board finds the subject's assessment is supported. Based on this market value evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not warranted.

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.



Chairman



Member



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: April 21, 2020



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Haitan Gao
1208 Duke Court
Naperville, IL 60585

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187